



This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

- + *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.
- + *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.
- + *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.
- + *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at <http://books.google.com/>



***MILITARY HANDBOOKS FOR OFFICERS
AND NON-COMMISSIONED OFFICERS***

VOL. IV.

MILITARY ADMINISTRATION

PART I.

MILITARY HANDBOOKS
FOR OFFICERS AND NON-COMMISSIONED OFFICERS.

Volumes already published :—

I.

MILITARY SKETCHING AND RECONNAISSANCE.

By Colonel F. J. HUTCHISON and Major H. G. MACGREGOR. Fourth Edition. With 15 Plates. Small 8vo. cloth, 4s.

II.

THE ELEMENTS OF MODERN TACTICS PRACTICALLY APPLIED TO ENGLISH FORMATIONS. By Lieut.-Col. WILKINSON SHAW. Fourth Edition. With 25 Plates and Maps. Small crown 8vo. cloth, 9s.

III.

FIELD ARTILLERY: its Equipment, Organisation, and Tactics. By Major SISSON C. PRATT, R.A. With 12 Plates. Small 8vo. cloth, 6s.

London: KEGAN PAUL, TRENCH, & Co., 1 Paternoster Square.

THE ELEMENTS
OF
MILITARY ADMINISTRATION

FIRST PART
PERMANENT SYSTEM OF ADMINISTRATION

BY
MAJOR J. W. BUXTON

ROYAL INNISKILLING FUSILIERS
GARRISON INSTRUCTOR, NORTHERN DISTRICT

BEING THE FOURTH VOLUME OF

Military Handbooks for Officers & Non-Commissioned Officers

EDITED BY

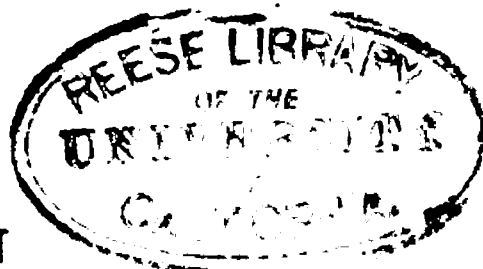
COLONEL C. B. BRACKENBURY, R.A.

LATE SUPERINTENDING OFFICER OF GARRISON INSTRUCTION

LONDON

KEGAN PAUL, TRENCH, & CO., 1 PATERNOSTER SQUARE

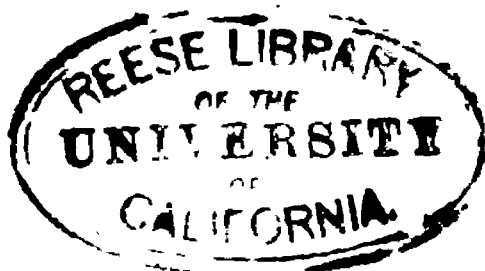
1883



UB 145
B8

54959

(The rights of translation and of reproduction are reserved)



EDITOR'S PREFACE.

THIS VOLUME has cost the author the labour of several years. There are few who could have written it, and few will care to master its details completely. But its general scope, and the lesson it conveys, will, it is to be hoped, be understood without difficulty by all who take any interest in the Army.

Hitherto, there has been no comprehensive book giving the chief details of English Military Administration. An attempt was once made to have such a volume prepared in a Department whose business it was to acquire and diffuse information. The various offices were consulted, and the answer was that it was impossible, for everything was in a 'state of transition.' Why was Military Administration in a state of transition then? Why has it been in that state ever since? And why is it so now?

The answer is contained in the present volume. English Military Administration was, is, and will ever be in a state of transition until a new departure is taken,

because the whole system is faulty from the root. Details may be altered, perhaps slightly improved, but well-founded complaints will never cease till we can dig up by the roots that system of centralisation, the faults of which we recognise in other countries, but cannot perceive in our own. We strain at our neighbour's gnat, and swallow, without winking, our own camel.

It would be unfair to the author to anticipate in a Preface the criticisms which he utters, or the conclusions to which he comes. Suffice it to say that these latter are such as must be reached, in almost logical deduction, by any student, if he approach the subject with a fresh mind, and a desire to construct a system with the promise of work in it.

In every campaign, however small, there comes a breakdown in Administration somewhere. Then arise throughout the country cries of disappointment and of wrath against those who administer the 'system.' Some unfortunate official is gibbeted, usually because he has not accepted responsibility and acted for himself. That is to say, he has not, at perhaps fifty years of age, suddenly cast behind him every tradition of his department, every habit to which he has been carefully trained, and, in the midst of new and arduous tasks, constructed for himself a new theory of duty and a new set of regulations, at the risk of censure for his rashness. Is this fair? We tie up in tight folds, during peace, the limbs of our minor officials, heedless of their cries, and the absurdity of our doings. When war comes the bands are suddenly cast off, and we say 'Go and administer before the enemy.' It

is monstrous to abuse our officials afterwards if their muscles turn out to be feeble, and they hobble like Chinese women. Thus it must ever be till the management of the army is taken up as a matter of pressing business by the bulk of the nation. For what Minister of a political party, which may go out to-morrow, will ever dare to undertake so great a task, except under compulsion? The spirit revolts against the idea that, as has happened to other nations, we shall only be moved by a catastrophe and consequent humiliation. Yet that is the half-uttered belief of soldiers, most of whom feel that something, they know not what, is wrong, and grope about blindly for the cause of all our troubles? Long service, short service, reserves—these are but details. We must dig deeper.

Students for examinations and members of Parliament will find the body of this volume a storehouse of facts and rules, also of many useless forms. The general reader will, perhaps, be content with the first and last chapters, which are admirably bold and clear.

The author has in many places used the expression 'corps of troops.' This is a French phrase, and means what we awkwardly call 'battalions, batteries, regiments, and corps'; in other words, the usual smaller organised bodies as distinct from Staff and Departments.

The best and heartiest wish of the Editor is that this volume may soon become obsolete, by a thorough change of Administration; and that our grandsons, taking it down from the dustiest shelves of the library, may exclaim, 'Was this state of things ever possible?' The

question is not one for party conflict. Conservatives may remind themselves that the terrible centralisation which exists is a plant of modern growth. Radicals should regard it as a Upas tree to be cut down. Moderate men will recognise that it is not 'business.'

C. B. BRACKENBURY,
Colonel, R.A.

WALTHAM ABBEY:
July 1883.

CONTENTS

OF

THE FIRST PART.

	PAGE
CHAP. I. INTRODUCTORY	1
CHAP. II. THE WAR OFFICE AND CENTRAL AD- MINISTRATIVE DEPARTMENT.	11
I. THE MILITARY DEPARTMENT	13
i. Military Secretary Division	14
ii. Adjutant-General's Division	14
<i>Recruiting</i>	15
iii. Quarter-Master-General's Division	30
iv. Inspector-General of Artillery's Division	33
v. Military Education Division	33
vi. Chaplain-General's Division	35
vii. Medical Division	35
viii. Veterinary Division	36
II. THE ORDNANCE DEPARTMENT	36
i. Directorship of Supplies and Transport	37
ii. Directorship of Artillery and Stores	40
<i>Manufacturing Establishments</i>	42
<i>The Ordnance Store Department and its various Establishments</i>	43
iii. Directorship of Clothing	45
iv. Directorship of Works	46
v. Directorship of Army Contracts	53
III. THE FINANCIAL DEPARTMENT	57

	PAGE
CHAP. III. DISTRICT ADMINISTRATION	68
I. ADJUTANT-GENERAL'S DIVISION IN THE DISTRICT	76
II. QUARTER-MASTER-GENERAL'S DIVISION IN THE DISTRICT	76
III. MUSKETRY IN THE DISTRICT	80
IV. GARRISON INSTRUCTION	81
V. ROYAL ARTILLERY DEPARTMENT WITHIN THE DISTRICT	82
VI. ROYAL ENGINEER DEPARTMENT WITHIN THE DISTRICT	85
VII. THE COMMISSARIAT AND TRANSPORT DEPARTMENT IN THE DISTRICT	101
i. Commercial Duties	103
ii. Manufacturing Duties	107
iii. Duties connected with Charge, Receipt, and Issue	107
<i>Supplies</i>	107
<i>Barracks</i>	115
<i>Expense Stores</i>	124
<i>Transport</i>	147
VIII. THE ORDNANCE STORE DEPARTMENT IN THE DISTRICT	152
Personnel and Establishments	152
Charge, Receipt, and issue of Stores	153
Store Accounts, Documents, &c.	178
Remarks	188
IX. THE PAY DEPARTMENT IN THE DISTRICT	193
General Duties	193
District Paymaster's Accounts	206
Remarks	210
X. THE MEDICAL DEPARTMENT IN THE DISTRICT	214
General Remarks	214
i. Sanitation	218

	PAGE
ii. Charge and interior Economy of Hospitals	220
<i>Station Hospitals</i>	221
<i>Non-dieted Hospitals</i>	233
<i>Hospitals for Women and Children</i>	234
iii. Miscellaneous Duties	235
<i>Recruiting</i>	235
<i>Invaliding</i>	237
<i>Miscellaneous Garrison Duties</i>	238
CHAP. IV. REGIMENTAL ADMINISTRATION	239
General Remarks	239
I. SERVICE OF SOLDIERS	244
i. Transfer	245
ii. Passage to the Reserve	250
iii. Reversion to Army Service from the First Class Army Reserve	254
iv. Extension of Army Service	254
v. Re-engagement.	257
vi. Continuance in the Service beyond 21 Years	259
vii. Compulsory Prolongation of Service	260
viii. Continuance of Service by Special Agreement.	261
ix. Death	261
x. Discharge	262
<i>Ordinary Discharge</i>	263
<i>Special Discharge</i>	277
II. REMOUNTING, CASTING HORSES, ETC.. . . .	283
III. CLOTHING AND NECESSARIES	290
General Remarks	290
Demand and Supply of Clothing and Necessaries generally	293
Clothing	304
Necessaries	318
Books, Accounts, &c.. . . .	325
<i>General</i>	325

	PAGE
<i>Accounts special to Clothing</i>	326
<i>Accounts special to Necessaries</i>	332
<i>Consolidated Clothing and Necessaries Account</i>	334
<i>Cash Accounts Respecting Clothing and Necessaries</i>	338
<i>Returns</i>	341
IV. EQUIPMENT	342
Supply, Charge, and Return of Equipment Stores	342
Books, Accounts, &c.	368
V. CONSUMABLE SUPPLIES	374
i. Provisions, Messing, and Liquor	374
<i>General Remarks</i>	374
<i>Rations</i>	385
<i>Messes and extra-Messing</i>	393
<i>Liquor.</i>	405
ii. Forage	414
iii. Paillasse Straw	417
iv. Fuel and Light	420
VI. QUARTERS	429
General Remarks	429
Permanent Quarters	431
Temporary Quarters	450
VII. TRAVELLING AND TRANSPORT	453
VIII. REGIMENTAL FINANCE	469
Public Disbursements	469
<i>Pay</i>	470
<i>Deferred Pay</i>	475
<i>Good Conduct Pay</i>	477
<i>Extra-Duty Pay.</i>	480
<i>Working Pay</i>	483
<i>Prizes for Skill at Arms</i>	486
<i>Rewards for Valour, Meritorious Services, &c.</i>	487
<i>Colonial Allowance to Officers</i>	487
<i>Servants' Allowance</i>	487
<i>Allowances in respect of Clothing.</i>	488

CONTENTS OF THE FIRST PART.

xiii

	PAGE
<i>Allowances in respect of Subsistence</i> . . .	489
<i>Forage Allowance</i>	490
<i>Allowance in lieu of Fuel and Light</i> . . .	491
<i>Lodging Allowance</i>	492
<i>Allowances connected with Travelling</i> . .	492
<i>Indemnification for Losses</i>	496
<i>Allowances to Corps, &c.</i>	496
Charges against Corps and Individuals .	498
Troop and Company Accounts	506
Regimental Paymaster's Duties and Accounts	524
CHAP. V. CONCLUSION OF THE FIRST PART . .	586



THE
ELEMENTS OF MILITARY ADMINISTRATION
AS PRACTISED IN THE BRITISH ARMY.

CHAPTER I.

INTRODUCTORY.

THAT Armies exist for the purpose of fighting the battles of States, and that an Army which should be unable to wage war would be worthless, are truths which we may presume to be admitted by all. Yet, before troops can even be held together in peace time, or said to form an Army, how many things must be done ! And before this Army is fit to take the field, how many more wants must be foreseen and necessities, certain, probable, or even possible, provided for !

First of all, the Army must be raised ; it must then be fed and clothed and be provided with lodging, with fuel, with light, and many other requirements ; its health must be attended to ; it must be equipped with arms and all things necessary for fighting purposes ; then means must be provided for carrying the Army from place to place ; it will also require money both in the form of pay and for many other purposes. Lastly, it is not enough that the Army should simply exist in health ; it must, if it is to be of any use, be maintained in order.

The system by which an Army is brought into existence, is supplied with all things needful for living and fighting, and is maintained in a state of discipline, is called 'Military Administration.'

Clearly, then, the matters with which Administration deals are quite distinct from the tactical work of the Army and from that of its technical training.

The primary organization of every Army is tactical ; and, rightly enough, we determine the numbers, the size and the subdivision of the various bodies of troops by reasons drawn from the use of these troops against the enemy. But while Tactics dictates the form of the organization, which is, from its standing-point, important, Administration, which is not so particular about the form of the organization, takes up that dictated by Tactics and adapts the system by which it works to suit the organization. In short, tactical reasons decide the division of the Army into certain bodies ; the system of Administration is then fitted to suit this division.

In the organization of Armies we have a series of bodies of troops ranging downwards from great to small. Such are : army-corps, divisions, brigades, regiments, battalions, companies, &c. All these are tactical units, but they are all turned to account more or less for administrative purposes ; and, therefore, wherever they exist, they become administrative as well as tactical bodies. However, in the chain of tactical units, those which are of the greatest importance tactically are sometimes those which are of the least prominence administratively ; and *vice versâ*.

In the fullest meaning of the term, Administration may be said to include the great question of *Discipline*. The administration of Military Law and of disciplinary regulations is, however, in itself a large subject, and is more closely connected with the duties of combatant officers than any other part of Military Administration. Therefore, we shall leave the question of Discipline out of the number of those which are here dealt with. Neither is it contemplated to discuss Military Education, which will be only very briefly touched upon. Moreover, the limits of this book will not

allow us to contemplate in detail the special Administration of the Auxiliary Forces.

Thus, Administration, in the more restricted sense of the word in which it will here be discussed, may be defined as the system by which the Regular Army is kept provided with men, with horses, with all the materials and machinery for the healthy existence and housing of men and beasts, with all the articles needful for the performance of military duties, with means of transport, and with money—consequently it ranges over the following subjects :—

Recruiting and service of soldiers.

Remount service.

Provision of barracks and buildings for the lodging of men and beasts.

Construction and maintenance of defensive works, &c.

Provision of food for men and beasts.

Provision of fuel and light, and of various minor necessary domestic materials and services.

Provision of barrack furniture, utensils, &c.

Provision and management of transport.

Provision of clothing.

Provision of arms and ammunition.

Provision of accoutrements, harness, &c.

Provision of tools, instruments, and the immense variety of stores of all kinds for the equipment, use, instruction, or even amusement, of the troops.

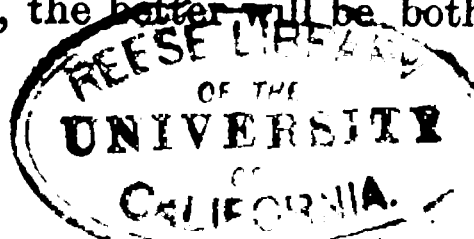
Management of the sick and provision of medicines.

Veterinary service.

Military finance.

The purposes of Administration call into existence an organized *personnel* whose business it is to attend to the wants of the Army. A large portion of this personnel is purely administrative ; but, as will be seen hereafter, combatant officers are also utilized to a considerable extent for administrative purposes.

We have said that the organization for administrative purposes coincides in the main with that for tactical ends. The nearer the two can be identified, the better will be both



the administrative and the tactical efficiency. Unfortunately, this working towards both ends through a common channel is less possible in the British Army, organized as it is, than with any Continental one. Our administrative organization is hampered, not so much by the fact that our Army is raised by Voluntary Enlistment, as that *Foreign Service* is the peculiar characteristic of our military system and that the troops are frequently moved from one station to another ; so that we are prevented from forming any greater permanent units than battalions of Infantry, regiments of Cavalry and batteries of Artillery. Larger bodies than these will not fit into our system of periodical foreign reliefs. By that feature in our system we are precluded from forming the permanent brigades, divisions, and army-corps, which the principal countries of the Continent maintain, localized in time of peace in districts allotted to each. Obviously, the manufacture, the accumulation, and the general management of stores alone necessitate a local organization ; and equally clear it is that the earlier processes of supply cannot, without immense inconvenience, uncertainty, and want of economy, be conducted within our small permanent units. Moreover, certain services (such as those connected with works, buildings, and lands) are essentially local. Hence, we are compelled to resort to a localized organization for administrative purposes distinct from, and independent of, the tactical organization of the troops. We utilize our small tactical bodies as far as possible, but the moving system keeps these bodies small : therefore but a small part of Administration can be carried on within these corps : this is the *indirect* effect of frequent movement of troops. Its *direct* effect is, that even the small amount of Administration which can be managed within our permanent units is complicated by the fact that regimental administrators are one day in relation with one set of superior administrators and the next with a totally different and previously unknown set. Under this state of things the administrative machinery of a corps may be likened to a twig perpetually being torn out of one tree to be grafted into another.

If we examine the contrary system of an Army in which the various battalions, regiments, batteries, &c., are, even in peace time, combined into permanent localized units of a larger size, we find that a great amount of administrative work can be performed locally in various parts of the country and within the several bodies of troops, which, with us, must be done, if done at all, by a separate organization. In Prussia, where this system has reached its highest perfection, the complete permanent organization of all tactical units, from the army-corps downwards, allows almost the whole of what may be called the *routine work* of Administration to be performed in a manner exactly suited to its importance. Thus, trivial matters can be dealt with within the regiment; matters slightly more important can be managed by brigades; more weighty matters can be dealt with within the division; and almost everything else can be done within the army-corps; so far as mere *routine work* goes, there remains little to be done by the War Office itself but to control, to audit, and to supervise, the working of the parts.

It is clear that the latter system must be prolific in good, both to the State and to the troops. An immense burden of work is lifted off the hands of the central War Ministry, while it loses nothing of its power to interpose if aught goes wrong, of which it cannot fail to be informed. A word to a General is sufficient, where with us there must be correspondence and cross-correspondence on every trifling matter with a dozen different representatives of various departments, and an infinity of War Office arrangements. The troops are benefited in the Prussian system, because, not only what one does for oneself is always better and more economically done than that which others do for one, but also because the very existence and constant working of administrative boards and machinery at every stage of the organization produces skill and self-reliance at every stage. In short, the work is done better, more cheaply and more simply; administrators are trained as well as soldiers, and habits are formed in peace which are of incalculable value in war.

In order to form some idea of the simplicity of Prussian

Administration as regards the supply of clothing and equipment, it may be worth mentioning that a Prussian regiment (three battalions) is supplied from above with absolutely nothing but money, arms, cooking-pots and sealed patterns : everything else is manufactured or bought by the regiment itself, even accoutrements and helmets. The result is, that the administrative board of the Prussian corps, thrown on its own resources, utilizes every scrap of part-worn cloth, of old leather and old metals, in patching, mending, and eking out its stock, and in economizing its fund of money. Every Prussian soldier has several suits of clothes, and always one that is brand new. Above all, there is no establishment answering to our Pimlico Depot ; no consignments or correspondence on clothing or equipment beyond the corps itself. And so for other matters. The permanent residence of the corps in a fixed place alone makes this state of things possible.¹

Those, then, who ask why our system of supply is so expensive, so much centralized, and so cumbrous, and why our troops are so little able to shift for themselves, will find that the root of the misfortune lies in the fact that the British is an ever-shifting Army. It would be clearly impossible for a moving British corps to act as the stationary Prussian regiment does. No moving corps can know the resources of a place it sojourns in for a few months ; no such corps could discover the best contractors. Contracts, if made, could only last a short and an uncertain time, and would therefore be *expensive* contracts. Lastly, no corps would have any place permanently at its disposal where it could bestow any accumulation of stores, and no corps could carry with it the amount of stores which are so economically gathered together in peace time in the magazines of a Prussian regiment. If these stores were transferred from corps to corps, no one regiment would care to exercise its thrift for the

¹ The nearest approach to a system of complete Regimental Administration known to the British Army is that which prevails in the Indian regiments of Irregular Cavalry. The plan followed in those corps is, of course, very rudimentary and only suited to India. Still, it embodies *some* of the advantages.

benefit of others. With us, contracts are made, not with regiments, but with departments ; and the contractors care little how the regiments appreciate their wares so long as the department concerned and War Office are satisfied. As to surplus supplies, or part-worn articles, all that we care for is that there should be enough, or that an article should last its time : after that, it seems to matter little if there be waste, or if so-called 'unservicable' stores are, irrespective of their value, sold for a song to some contractor—no one feels it : no regiment is either the richer or the poorer ; the loss falls on that which is vaguely spoken of as 'the War Office.'

Indeed, Administration is a more powerful moral instrument within the Army than those outside it seem to suspect. The mutual understanding, confidence, and good feeling between officers and men, hinge *far more* on their intercourse in their everyday barrack and camp life than on their relations on parade. To be known and trusted is well-nigh as valuable in war as to be skilful. Great commanders have always been great administrators also ; but in the regiment and the company, more still than in the greater units, will Administration tell ; because there officers and men are in direct and immediate contact. The more Administration can be made a regimental business, the more the Captain can be made what the Prussians aptly call 'the Company Father,' the stronger will be the organization. It is by good Administration rather than by drill and technical training that discipline is begotten ; and this truth is overlooked by those careless of things military, who see little difference between the Irregular soldier, who lives at home and merely meets his officer on parade, and the Regular soldier, who is not only taught and led by his officer, but who *lives* at his officer's hands. In every Regular Army, our own included, much of the work of Administration must fall to the share of the regimental officer ; but far more is done regimentally in this way on the Continent than in England.

The plan according to which the British Army is administered is so different, so much more complicated, and so much more expensive than those followed by Continental nations,

that it is necessary thus to explain the main reason for the diversity. We have chosen that our bodies of troops should be organized with a view to continual motion ; while Administration *must* be organized locally. Hence the divorce between the two organizations in the British Army.

But, further, it is to be noticed that when an Army is in the field, its Administration must *perforce* correspond in its organization with that of the troops for tactical purposes. The administrative system followed on active service must in every country differ very much from the more elaborate system proper to times of peace. When an Army takes the field, the administrative services must be cut down to those strictly necessary. These few must be done simply and done well. On the other hand, times of peace are times of preparation ; and it would be very wrong, even if it were possible, to reduce Administration in peace time to the level it must occupy in war. Not only is it impossible to treat the Army as if it were always campaigning, but there are many administrative services belonging to the permanent state of things which have no place in the field Administration whatever. Thus, in all countries, the system of Administration laid down for the ordinary times of peace is a very different and far more elaborate one than that used during war ; but the difference between the two is enormously greater in England than in any other State. On the Continent, where they have permanently army-corps, divisions, and brigades, with an administrative mechanism adapted to each, there are, indeed, many changes before the peace system is transformed into that laid down for the field ; but at least the bodies of troops are there, and the administrative personnel, experienced in the wants of troops, is also present ; with us, not only have brigades, divisions, army-corps, to be themselves made up whenever a campaign is imminent, but even then we have for the first time to collect from a distinct organization, our local administrative organization, a new personnel which is to be worked, not according to the only system known in peace time—the local system independent of corps—but according to the only plan which

is suitable for war, to wit, by an organization corresponding to the tactical bodies.

Having said this much on the intricacy of the English system and on the difference, much greater with us than with any Continental nation, which exists between the normal peace organization and that adopted for the administrative services in the field, we may proceed to explain in a summary way, 1st, the permanent system of Administration followed in ordinary times of peace in the British Army, and 2nd, the system adopted for active service ; these two divisions of the subject will be treated respectively in the First and Second Parts of this book.

FIRST PART.

PERMANENT SYSTEM OF ADMINISTRATION.

CHAPTER II.

THE WAR OFFICE AND CENTRAL ADMINISTRATIVE DEPARTMENTS.

ALL military services are centred at the War Office, the seat of the War Ministry. Consequently, it is there that we find, not only the chief officers of the executive or technical affairs, but also those at the head of administrative matters.

At the head of the War Office, and responsible to Government for the conduct of all military business, is the Secretary of State for War. He is a Cabinet Minister and therefore is changed with the Ministry. He is not necessarily a military officer.

The War Office is primarily divided into a 'Central' and three subordinate Departments.

The Central Department is, properly speaking, *not* a department; it is above the other three and is the link combining their work and connecting it with the general affairs of the country. Its personnel forms, so to speak, the 'Head Quarter Staff' of the War Office itself, the Secretary of State for War having his office in the Central Department. Moreover, a large establishment like the War Office has a considerable amount of interior business of its own, and all this business is managed in the Central Department. Thus,

all those things which are for the common use of all the War Office departments, without belonging specially to any one in particular, are regulated by the Central Department ; as, for instance, the War Office Library, the Printing Establishment of the War Office, the general supply of office requisites, the control of the subordinate office services, &c., &c.

The *personnel* of the Central Department under the Secretary of State embraces the Parliamentary and Permanent Under-Secretaries of State, and the Assistant-Under-Secretary of State. Obviously, the Secretary of State is not the person to be troubled with the interior economy of the War Office. He usually confines himself to supervising, harmonizing, checking and directing the work of the three great departments under him, and in devising the measures by which he means to carry out his policy. The Parliamentary Under-Secretary assists the Secretary of State politically ; when the Secretary belongs to the House of Lords, the Under-Secretary usually belongs to the Commons, and *vice versa*. The Permanent Under-Secretary assists the Secretary by the transaction of all routine business and the general preparation of all work. The interior affairs of the War Office devolve on the Assistant-Under-Secretary, who manages its inner establishments and its personnel of clerks, subordinates, &c.

The three great departments of the War Office which divide the whole work of the Army between them are :—

- I. The Military Department ;
- II. The Ordnance Department ;
- III. The Financial Department.

The Military Department of the War Office (sometimes styled the 'Horse Guards') occupies itself chiefly with executive military business, with discipline, training, and with handling the troops : nevertheless certain portions of Military Administration are conducted within this department.

The other two departments are purely administrative in their functions.

I. THE MILITARY DEPARTMENT.

The head of this department of the War Office is the Field Marshal Commanding-in-Chief. The administrative work done by it extends over the following subjects :—

1. Recruiting and Service of Soldiers ;
2. Remount Service ;
3. Medical Service ;
4. Veterinary Service ;
5. Military Education ;
6. Military Chaplain's Service ;
7. Military Law and Discipline.

To these subjects may be added certain duties of the Quarter-Master-General's Office which are partly administrative ; such are those connected with the movements of troops, their quartering, &c., in carrying out which the Quarter-Master-General is in close relations with administrative departments.

The officers who assist the Field Marshal Commanding-in-Chief in the duties of command, and in such administrative work as is carried on under the Military Department, and who form his immediate surrounding at the War Office, are collectively called the Head Quarter Staff of the Army.

Although only a small part of the duties of the Staff is administrative, yet Staff work being closely connected with Administration, a glance at the constitution of the Head Quarter Staff is almost necessary.

Under the Field Marshal Commanding-in-Chief there are three principal military officers :

- i. The Military Secretary ;
- ii. The Adjutant-General ;
- iii. The Quarter-Master-General.

These are always General Officers. To these three may be added certain other officers at the head of independent divisions of the Military Department. These are :

- iv. The Inspector-General of Artillery ;
- v. The Director-General of Military Education ;

- vi. The Chaplain-General ;
- vii. The Director-General of the Army Medical Department ;
- viii. The Principal Veterinary Surgeon.

We will proceed to notice in turn the several divisions presided over by each of these officers ; in so doing, we shall content ourselves with a few words only on the greater number.

i. The Military Secretary's Division.

The Military Secretary's work is connected with appointments to the Army, with promotion, exchanges and retirements of officers, with appointments of officers to the Staff, &c., with confidential reports : in a word, what may be called the personal military affairs of individual officers. Two officers of high rank second the Military Secretary as Assistant-Military Secretaries. One of them is specially appointed from the Indian Army to watch over the affairs of its officers at the Horse Guards ; he is paid by the India Office.

ii. The Adjutant-General's Division.

The Adjutant-General's office is a very large one and subdivides into several branches. His principal duties are those connected with command and discipline, and through him the General Orders of the Field Marshal Commanding-in-Chief are issued.

Besides the office in which these affairs are managed for the Army generally, there are two minor supplementary offices under the Adjutant-General in which the business special to the Royal Artillery and Royal Engineers is transacted ; at the head of each of these offices is a Deputy-Adjutant-General (usually a Colonel).

A third supplementary office is that in which a Deputy-Adjutant-General superintends the affairs of the Auxiliary Forces.

In a fourth office of the same kind the ' Commissary-

General at Head Quarters' (who is virtually the Deputy-Adjutant-General of the Commissariat Staff and Commissariat Corps, although not thus designated) presides over the disciplinary duties of the Commissariat and Transport personnel, arranges its distribution, and advises the Adjutant-General on Commissariat questions.

A fifth supplementary office is that of the Inspector-General of Recruiting. In this office the chief administrative work conducted under the Adjutant-General, that connected with recruiting, is carried on.

Recruiting.

The recruiting of the Army is a matter which may be considered as a function of the Central Administration, inasmuch as, although the officers of regiments and corps are utilized in this service, it is independent of Regimental Administration, and the duties performed are directed and superintended in the name of the Adjutant-General by the Inspector-General of Recruiting. After the recruit has been posted to a corps, his service and discharge become matters of Regimental Administration and will be hereafter discussed under that heading (see p. 244).

Part II. of the Army Act, 1881, lays down the law on the subject of enlistment. It gives certain main rules and conditions, which can only be altered by Act of Parliament, and further authorizes the Secretary of State to use his discretion in prescribing minor rules within the limits of the law. Again, the Secretary of State, thus authorized, fixes the terms of enlistment and leaves the detailed arrangements to be prescribed and carried out by the Field Marshal Commanding-in-Chief, who issues orders on the subject. The executive officer of the Field Marshal Commanding-in-Chief is the Adjutant-General, and he again is assisted in this part of his work by the Inspector-General of Recruiting.

The terms for which men are now enlisted in pursuance of the laws and rules above mentioned are briefly the following :—

1. All men are enlisted for 12 years.

2. The 12 years' enlistment may be either for 'long service' or 'short service'—*i.e.* 12 years' Army Service (long service); or 12 years divided between the Army and the 1st Class Army Reserve¹ (short service).

3. In short service, 7 years are spent in Army Service and 5 in the 1st Class Army Reserve.

4. But, when abroad, a man may be detained as long as 8 years in Army Service; subsequently passing such time in the 1st Class Army Reserve as remains of the 12 years for which he originally enlisted.

5. A soldier may be allowed to convert his short service enlistment into a long service enlistment under certain rules which apply only to non-commissioned officers and men of good character.

6. A soldier may, under certain conditions, be allowed, after 5 years' Army Service, to pass to the 1st Class Army Reserve and there complete the 12 years' service for which he enlisted.

7. Non-commissioned officers and men of good character may be allowed to re-engage, after certain fixed periods of service in the Army (9 years in some cases, 11 in others), to complete 21 years' Army Service (Sect. XIX., para. 58, Queen's Regulations).

8. Non-commissioned officers and (in very special cases)

¹ The Reserves of the British Army consist of:—

1. The 1st Class Army Reserve, consisting of men who have served not less than three years' Army Service. The men of this force are liable to be recalled to serve in the Regular Army and are liable to serve, in that case, at home or abroad, in case of national danger. They receive 4*d.* a day, paid quarterly in arrear, and, at the end of each year, 2*d.* a day deferred pay.

2. The 2nd Class Army Reserve, consisting of pensioners and men who have served twelve years or more in the Regular Forces. The men are not liable to serve abroad.

3. The Militia Reserve. This force consists of men serving in the Militia who voluntarily enlist in the Reserve for six years, after serving at least two trainings in the Militia. They are liable in case of war to be transferred to the Regular Army. They receive a yearly gratuity of 1*l.* after each Militia training, over and above the amount to which they are otherwise entitled as Militiamen.

men of good character may be allowed to continue their Army Service beyond the term of 21 years.

9. A soldier who has passed into the Reserve may be allowed, under special circumstances, to return to Army Service.

With respect to long and short service it is laid down by para. 18, Sect. XIX., Queen's Regulations, 1881, that all original enlistments are to be for short service, except those of persons enlisting :—

1. For the Household Cavalry ;
2. As Schoolmasters ;
3. As Armourers ;
4. As Master-Tailors ;
5. As boys ;
6. For Colonial Corps ;
7. For the band of the Royal Military College ;
8. As Artificers in the Ordnance Corps.

These exceptions not only *may* be, but *must* be enlistments for 12 years, or long service.

There are other details as to the conditions under which these rules are applied, but the question is too extended for the limited view of Army Administration with which we are here concerned, and the reader is referred to Part II. of the Army Act, and to Section XIX., Queen's Regulations, 1881.

Recruits must be between the ages of 19 and 25 years, excepting in the cases of—

1. Boys, who may be enlisted as such between the ages of 14 and 16 ;
2. Army Hospital Corps recruits, who may be enlisted up to 28 years ;
3. Men whose age cannot be ascertained, who must have the physical equivalents of men of 19 years ;
4. Discharged soldiers, sailors, marines, or Irish Constabulary men, who may, if accepted, re-enlist up to the age of 28 years.

Recruits must also satisfy the conditions of height and chest-measurement laid down in tables contained in paras. 30 to 35, Sect. XIX., Queen's Regulations, 1881. These measure-

ments vary according to the age of the recruit and the service for which he enlists or is required. His physical soundness in other respects is carefully tested at his medical examination.

Further, recruits must be unmarried.

Special authority must be obtained by Approving Officers (for 'Approving Officer,' see p. 20) before men of the following classes can be enlisted. The application is made on Army Form B 203.

(a) Men whom it may seem desirable to enlist although they do not fulfil all the prescribed physical conditions ;

(b) Married men ;

(c) Widowers with children ;

(d) Foreigners (the number of foreigners already on the strength of the corps must be stated in the application) ;

(e) Men wishing to enlist specially for some corps not open for recruiting and refusing to enlist in any other ;

(f) Schoolmasters ;

(g) Men for the Corps of Armourers ;

(h) Men for the School of Musketry Corps ;

(i) Men for the Band Corps of the Royal Military College ;

(k) Men for the appointment of master tailor ;

(l) Boys in the proportion of 1 per cent. of the rank and file establishment (the consent of a boy's parents is necessary).

Men may enlist either for *general service* or for service with some particular regiment or corps. If a man wishes to enlist for some particular regiment and he be accepted, he cannot be transferred out of that regiment against his will, save in certain special cases.¹ If he be enlisted for general

¹ 1. Conviction of desertion or fraudulent enlistment.

2. When sentenced by court-martial to six months' imprisonment or more for any offence.

3. If, being on service abroad, his regiment is sent home when he has still two or more years' Army Service to complete.

4. If, being on home service, his regiment is ordered abroad when he has less than two years' Army Service to complete.

service, he is immediately posted to a corps and, during the first three months of his service in that corps, he is liable to transfer to any other ; but after three months he can only be transferred under the same conditions as would apply if he had enlisted specially for the corps.

It is to be observed that although men may be enlisted (by special authority or otherwise, as the case may be) with a view to their becoming schoolmasters, armourers, Ordnance artificers, &c., &c., these men are nevertheless to be enlisted for *general* service. This enables the authorities to transfer them to other duties in certain cases, should that course become advisable.

Certain persons are absolutely ineligible for enlistment, apart from any physical disqualification :—

1. Men discharged by reason of their misconduct, from :—

the Army,
the Navy,
the Marines,
the Irish Constabulary.

2. Men discharged in any way from the same forces who (although not discharged *because* of misconduct) received a bad character on discharge.

3. Men discharged from the same forces as unfit.

4. Men who, at the time they offer themselves for enlistment, still belong to :—

any corps of the Regular Forces,
the Navy,
the Marines,
the Naval Reserve ;

5. Pensioners ;

6. Apprentices ;

7. Ticket-of-leave men.

Although the men above mentioned have no right to

5. If, under the last-mentioned circumstances, he is unfit to proceed abroad.

6. When invalided. (See also p. 245.)

enlist, they sometimes do so fraudulently. In this case they are dealt with as stated in Section VI., Queen's Regulations or Section 96 of the Army Act.

We now come to the means by which recruiting is carried on. It will be convenient to begin by defining the terms applied to certain persons connected with the work.

An *Approving Officer* is a combatant officer who finally approves recruits. The following officers act in this capacity :—

1. Officers commanding

Corps,
Battalions,
Batteries,
Regimental districts,
Regimental depots.

2. Any Field Officers who may be specially appointed Approving Officers.

Approving Officers must, as a general rule, be Field Officers, but if the officer commanding a regimental depot be of lower rank, he may still act, provided he applies for and obtains special authority to that end.

Approving Officers recommend certain officers serving under them for the appointment of *Recruiting Officers*. These are chosen from among Adjutants of

Corps, {
Depots, { (These act for their own corps)
Militia,
Volunteers.

Staff Officers of Pensioners may also be (and usually are) appointed Recruiting Officers. Officers of the Coast Brigade Royal Artillery are eligible.

Recruiting Officers have, as will hereafter appear, the immediate management of recruiting arrangements.

Recruiters are non-commissioned officers, soldiers, or pensioners employed under Recruiting Officers in the detail work of recruiting, such as seeking for recruits, directing them previous to and on enlistment, &c. Every Recruiter is in possession of an authority on Army Form B 208 and no per-

son who is not furnished with this authority can take the steps necessary for the enlistment of soldiers. This document is commonly called a 'beating order.'

But any person, soldier or civilian, may act as *Bringer*; and this entitles him to a portion of the money paid by the War Office for every recruit enlisted. A Bringer is any person who brings a recruit to a Recruiter.

An *Approving Medical Officer* is the surgeon who finally examines a recruit on his attestation and previous to his final approval. As a general rule, Approving Medical Officers must be officers of the Army Medical Department, but medical officers of the Militia and Yeomanry may act in this capacity—

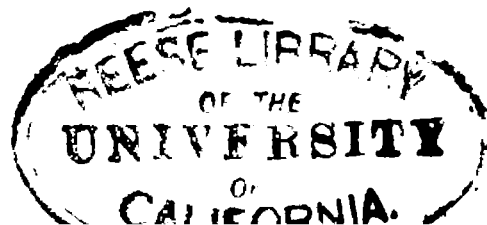
When their corps are embodied or out for training ;

When Militia Medical officers are specially appointed to an Army charge under paras. 323, 324 and 325 of the Royal Warrant for Pay and Promotion, 1882.

But not only may all medical officers of the Auxiliary Forces examine recruits *primarily* on attestation when an Army surgeon is not available and when it may be necessary to do so, but also recourse may be had (in the absence of medical officers of Auxiliary Forces) to ordinary civil practitioners. However, it must be understood that these officers can only conduct the *primary* examination, and that, when recruits are merely examined in this way before attestation they must afterwards be brought up again for examination before one of the medical officers mentioned in the last paragraph, who alone are empowered to approve them medically.

All corps, except those which are territorial, may on receiving authority to do so from the Adjutant-General to the Forces,¹ send out its own special Recruiters to any part of the United Kingdom. The recruits thus obtained are approved by the Officer Commanding the corps and are enlisted specially for the corps. Cavalry recruits are generally obtained in this manner.

¹ The duties of all the Adjutant-General's subordinates at the War Office, of whom the Inspector-General of Recruiting is one, are carried out in his name and by his authority.



The Recruiters thus sent out are under the orders of the Officer Commanding the regimental district, and, besides working for their own corps, may be utilized for general recruiting by the Recruiting Officer, to whom they send their 'weekly diary' (Army Form B 75).

The Royal Engineers also recruit generally, and the recruits (who, to be eligible, must belong to certain trades) are all specially enlisted for the corps. A table of the Recruiting and Approving Officers for every station in the United Kingdom is published in the Appendix to G. O. 99 of 1882. In most cases these are the Recruiting and Approving Officers of the Infantry regimental district ; but, in some places, Adjutants of Royal Engineers are the Recruiting Officers, and special Field Officers of Royal Engineers are Approving Officers at certain stations.

The Royal Artillery use the personnel of the Auxiliary Artillery sub-districts as a means of recruiting. The officer commanding the Auxiliary Artillery sub-district (a Lieutenant-Colonel of the Royal Artillery) is the Approving Officer.

The bulk of the Infantry recruiting is done by means of the regimental districts. Each district recruits for

1. Its own territorial regiment ;
2. Any corps indicated from time to time by the orders of the Adjutant-General ;
3. General service.

In the performance of recruiting duties, the officer commanding the regimental district attends in the first instance to the requirements of his own territorial regiment and sends, as far as he can do so, all recruits to it, so long as it is below its establishment and that he has no orders to the contrary. It by no means follows because the recruits are sent to that regiment that they are *specially enlisted* for it : on the contrary, they are, as far as practicable, enlisted for *general service*. No eligible recruits are rejected ; so that, if a man particularly wishes to enlist for some special corps, he may be enlisted for it—at once, if the corps be open for recruiting, or otherwise *by special authority* (as stated on p. 18). If the territorial regiment belonging to the regimental district be

full, recruits are raised for any other corps indicated by the Adjutant-General, and, failing this outlet, recruiting goes on in the regimental district for the Army at large, directions being taken where to send the men. But in no case is recruiting ever suspended in the regimental district.

All recruits raised by the agency of a regimental district are approved by the officer commanding it, whatever may be the corps for which they are enlisted or to which they are sent, with the exception only of recruits enlisted for the *Foot Guards*, who are always reserved for the approval of their future Commanding Officer on their arrival at their corps.

Unless he receives orders to the contrary, the Commanding Officer of an Infantry battalion may always recruit at his head-quarters (but not anywhere). If his corps is closed for recruiting, he sends the recruits to the Infantry corps indicated to him by the Adjutant-General.

The officer commanding a Cavalry regiment may recruit under the same circumstances ; but only so long as there are vacancies in his own regiment.

The officer commanding a battery of Artillery may always enlist *gunners* to any number. [He is at liberty to enlist *drivers* to the extent of his own establishment. Drivers, as a rule, are enlisted from among men accustomed to the management of horses.

When the officer commanding a battalion of Infantry, regiment of Cavalry, &c., recruits independently, he becomes the Approving Officer for the recruits he raises in this manner, and his Adjutant acts as Recruiting Officer.

Recruiting Officers, under the orders of their Approving Officers, post their Recruiters at certain stations, whence they are not to absent themselves without the Recruiting Officer's sanction.

Every Recruiter establishes a *rendezvous* ; usually at some tavern in the town where he is recruiting, at which he can be found by young men wishing to enlist. Placards, inviting enlistment, are exhibited at rendezvous and in other conspicuous places, and Recruiters personally frequent markets, fairs, and similar public places.

Post-offices are also utilized as a means for recruiting, and are provided with a standing advertisement setting forth that the terms of enlistment may be ascertained within, and that forms of application may be obtained and filled in there.

When a man applies to enlist at a post-office, he is there provided with an application form, which he must either fill up for himself or require the postmaster to fill up for him. On this form he has to make a few preliminary statements concerning himself. The form thus filled up is sent by post to the officer commanding the regimental district, who acknowledges the receipt of it and replies to the applicant in one of two ways : if, the preliminary information furnished by the intending recruit shows him clearly to be a person ineligible for enlistment, his application is declined and the reason stated ; if, on the other hand, the information does not do so, he is directed to go to some particular Recruiter in his neighbourhood whose address is mentioned.

When an apparently eligible young man accepts a Recruiter's invitation to enlist, or is brought to him as willing to enlist, or applies to him directly with the object of doing so, the Recruiter first satisfies himself in a general way that the man is not clearly ineligible. If he appears to be likely to pass his medical examination, the Recruiter then serves him with a notice-paper which informs him that, if he be still willing to enlist, he must appear before a magistrate at a certain time and place for attestation.

The Recruiter treats men who come to him under directions from the Commanding Officer of a regimental district, after application at a post-office, in the same way.

The Recruiter then takes the man to the Recruiting Officer, if one be stationed in the place. This officer may use his discretion in rejecting the man at once. If, however, in the officer's judgment, he appears to be a fitting man, he explains the notice-paper to him, and inserts his name in the 'return of recruits for medical inspection' (Army Form B 214).

When there is no Recruiting Officer in the place, the Recruiter performs these formalities himself.

The officer commanding the regimental district arranges for the appointment of a medical officer to examine recruits at every station where Recruiters are posted. A military medical officer is always so appointed when one is stationed at the place ; but, if there be none there stationed, a medical practitioner is appointed, preference being given to medical officers of the Auxiliary Forces.

The medical examination of recruits consists of two parts ; —the *primary* and the *final*. Those medical officers before described as empowered to act in the capacity of *Approving Medical Officer* may conduct both parts of the examination ; but any surgeon is qualified to carry out the *primary* portion. A man who does not pass the primary examination is sent away at once ; while a man who does pass it must still successfully undergo the *final* examination before final approval. When, therefore, the intending recruit can be taken straight to a medical officer qualified to approve, the two parts of the examinations can be run into one. But when no medical officer qualified to approve is at hand, the man is (except under very special circumstances) taken to the medical practitioner appointed to conduct the primary examination of recruits in that place, the final examination being deferred. Therefore, whenever it is possible to bring the intending recruit at once before a medical officer qualified to approve, this is always done, the whole medical examination got over, and the man medically approved before he is attested ; but when this is not possible, as is frequently the case, the man is always to be subjected to at least the *primary* previous to attestation, except in *very* special cases.

A Recruiting Officer is empowered to use his discretion, when there are no means whatever available for the medical examination of an intending recruit, in dispensing with *any* medical examination before the man's attestation. This is the very special case alluded to in the preceding paragraph, and a Recruiting Officer would not be likely to allow a man to be attested without medical examination unless he felt morally sure that the man was eligible.

Therefore, after the Recruiting Officer (or, in his default,

the Recruiter) has explained the notice-paper to the intending recruit, the latter is, as a general rule, sent up for medical examination, which may be primary or both primary and final. The Recruiter goes with him, taking the attestation paper and the duplicate attestation paper, which are at that time not completely filled up.

If the man fails to pass the medical examination previously to being attested, he is simply sent away at once ; as, not having been attested, he is not yet a soldier and does not need a regular discharge in form.

If the man at this time passes the *primary* portion only of the medical examination, the surgeon who examines him fills up certain particulars in the attestation *in pencil*, leaving them, to be *inked in* or modified, and the medical certificate signed, by the *Approving Medical Officer*. If, however, the examining surgeon is a qualified Approving Medical Officer, this portion of the attestation is completed at once, as the man passes the whole examination and is medically approved.

When the medical examination has been passed (or without medical examination, under the special circumstance before described), the intending recruit is requested to accompany the Recruiter to a magistrate for attestation.

Until a man is attested he is quite free to change his mind about becoming a soldier, and his attestation is not complete until he has signed his attestation papers.

It is needless here to detail all the minutiae of attestation ; suffice it to say, that certain questions contained in the attestation form are explained and put to the recruit by the magistrate, who previously warns him of the penalties incurred if false answers be given. The man then signs a declaration, also on the form ; after which the magistrate administers to him the oath of allegiance, and signs the two papers in token of the regularity of the proceeding. The Recruiter, who is in attendance, then takes the completed attestations back to the Recruiting Officer or, if there be no Recruiting Officer in the place, sends it to him by post.

Such recruits as may not have passed the final or ap-

proving medical examination before attestation must do so as soon as possible afterwards. The Approving Medical Officer makes out a 'medical history sheet' for each man he approves, which the Recruiter carries or sends to the Recruiting Officer. If any man should be rejected by the Approving Medical Officer after he has been attested, his discharge (which must now be in regular form, as he is, after attestation, a soldier) is at once carried out by the Field Officer who would otherwise finally approve him for service.

The Recruiting Officer prepares a 'receipt for attestation' (Army Form B 100), for the signature of the Approving Officer; he moreover enters each recruit's name on the 'return of recruits enlisted' (Army Form O 1723) and on the 'return of recruits approved' (Army Form B 211).

The Recruiting Officer next brings or sends the recruit up for final approval, producing or sending by post at the same time the man's attestation, duplicate-attestation, the receipt for attestation and the return of recruits enlisted. After approving a recruit, the Approving Officer signs both copies of the attestation. He also signs the receipt for attestation and the return of recruits enlisted.

The Approving Officer allots the recruit a corps unless he has been already specially enlisted for one. The duplicate attestation is sent to the recruit's future Commanding Officer, and it always accompanies the soldier at home or abroad.

The medical history sheet goes with the duplicate-attestation. After the commanding officer has entered upon it the new soldier's regimental number, he hands it over to the medical officer in charge of the station hospital at which the recruit, if sick, would be treated.

The original attestation is also sent by the Approving Officer to the Commanding Officer of the corps or depot which the recruit is to join. This officer enters upon it the regimental number allotted to the man and forwards it to one of the persons below mentioned, according to the corps.

Infantry of the Line . Paymaster of the regimental depot.
Foot Guards . . . Acting-Paymaster of the regiment.

Royal Artillery .	.	{ Deputy-Adjutant-General, Royal Artillery, Record Office, Woolwich.
Royal Engineers.	.	{ Officer in charge of regimental records, Chatham.
Cavalry at home.	.	Paymaster of regiment.
Cavalry abroad .	.	Paymaster of Cavalry Depot.
Commissariat and Transport Corps	}	{ Officer in charge of the records of the corps, War Office.
Ordnance Store Corps	.	Acting Staff Officer, Woolwich.
Army Hospital Corps .	.	Staff Officer of the corps, London.
Colonial Corps .	.	Paymaster of the corps.
Schoolmasters .	.	Director-General of Military Education.

These officers retain the original attestations in their custody.

The receipt for attestation goes with the attestation itself. The Commanding Officer to whom it is sent signs the certificate on the form that the recruit has joined and that the attestation has been received, and returns the document to the Recruiting Officer to serve as a voucher to his pay-list.

The Approving Officer sends the return of recruits enlisted, after he has signed it, to the Paymaster of the regimental district, Artillery financial district, &c., where the recruit was enlisted. It becomes a voucher for this officer's pay-list.

The return of recruits approved goes weekly to the Adjutant-General.

As has been seen, no man is ever brought up for *final* approval until he has been *medically* approved ; but when, in spite of the medical approval, the Approving Officer still considers the recruit unfit for final approval, he reports the case and forwards his attestation to the Adjutant-General of the Forces, at the War Office. Should this officer give instructions to that effect, the man is brought before a medical board and retained or discharged according to its report ; but no attested recruit can be discharged on the ground of physical unfitness *after medical approval*, except in conse-

quence of the recommendation of a medical board (see para. 583, Regulations for Medical Department, as amended by Army Circulars, 1880, clause 150).

It has been seen that Foot Guards recruits are sent from the place of enlistment *before* final approval, straight to their corps and are there approved by their Commanding Officer. But most recruits are, as a general rule, finally approved either at the actual place of enlistment or in the neighbourhood. After approval, they are despatched to their corps or depots. They are usually sent in parties. A non-commissioned officer accompanies them to the railway station, wharf, or other place of departure ; he furnishes each recruit with a pass (Army Form B 216), and sometimes a greatcoat for the journey ; he also gives him minute instructions concerning the journey and sees the party off. The recruits travel alone. Meanwhile, a notification has been despatched (Army Form B 206), by the officer sending the recruits to the Commanding Officer, by the previous day's post ; a non-commissioned officer awaits them at the station or other place of arrival, collects their passes, and their greatcoats, (if any have been issued), and escorts them to the quarters of the corps they are joining.

If, after the recruit has arrived at his final destination, his Commanding Officer still finds any reason to believe him unfit for service, he may (albeit the recruit has been finally approved) pursue the same course with a view to the man's immediate discharge which has been described as open to the Approving Officer in the case of a recruit before final approval : *i.e.* the Commanding Officer may report the case to the Adjutant-General of the Forces, who may order a medical board to be assembled to report upon the man's fitness for service.

iii. The Quarter-Master-General's Division.

The Quarter-Master-General's duties turn on—

- (a). The quartering and distribution of the troops ;
- (b). The movement of troops ;
- (c). Certain minor administrative matters connected with the management of married soldiers' families, canteens, Army cooking, &c. ;
- (d). Strategical and topographical subjects ; these involve such business as the collection of statistics and other information, the consideration of military operations, either actual or possible, &c. &c.

The routine duties of the Quarter-Master-General's office are conducted under him by one Assistant-Quarter-Master-General and one Deputy-Assistant.

In the movement and quartering of troops, the Quarter-Master-General is brought into close relation with the purely administrative departments.

The Intelligence Branch, which is under the Deputy-Quarter-Master-General, seconded by the other Assistant-Quarter-Master-General, attends to most of the strategical and topographical affairs. Here information and precedents of all kinds are collected, registered, and indexed ; compilations are made embodying this information ; schemes of offensive or defensive operations are worked out to be submitted for consideration ; and reports on many subjects are produced.

In the British service, the Quarter-Master-General's position has, for some reason, come to be rated as secondary to that of Adjutant-General. Probably the fact that under our system so much routine work is done in the War Office itself has led to the result that more importance is attached to it than to the work of studying military problems and military operations ; also a long period of peace led to the neglect of all but routine business ; and there can be no doubt that the executive functions of the Adjutant-General's division, are, at the first glance, more attractive than the

more unobtrusive planning and working of the Quarter-Master-General's division. Yet there can be no question but that the Quarter-Master-General's is, or ought to be, the more scientific division, nor can there be any doubt that the duties of the Quarter-Master-General himself come much nearer to those of the officer whom on the Continent they call 'Staff-Head' or 'Chief of the Staff'¹ than do those of our Adjutant-General. In Prussia, most of what with us is Quarter-Master-General's work is part of the duty of the *Great General Staff*, while most of the business dealt with in England by the Adjutant-General (issue of orders, correspondence on routine, disciplinary matters, &c.) is done by a secondary class of Staff officers, called by the Prussians 'Adjutants'; and, if we had to invent an English title for Field Marshal von Moltke, we should call him rather the *Quarter-Master-General* than the *Adjutant-General* of the Prussian Army.

It is especially on active service that the importance of the Quarter-Master-General's duties, by the force of things, shines out upon us. He it is who plans all the operations of a campaign, who distributes the troops, reconnoitres, selects camps and positions, keeps the journal of the operations, &c. &c. An Adjutant-General must undoubtedly unite many valuable qualities and a vast experience of military details; but to be a good Quarter-Master-General in war a man must be little short of a genius.

Moreover, in England the prominence given to executive details has gone further than merely to place the Quarter-Master-General's division after that of the Adjutant-General. Within the Quarter-Master-General's division itself, the routine duties are given pre-eminence over those connected with the collection and study of military information, and the working out of schemes, plans, and reports upon these

¹ Jomini, who in his *Précis de l'Art de la Guerre* (article 41) defines 'Logistics' as *Staff Science*, derives the word from the term *Major Général des Logis* (explaining that this officer is the same as the German *Quartiermeister*). This term for 'Staff Science' would thus be etymologically the equivalent of 'Quarter-Master-Generalship.'

data. It is this class of work which almost *entirely* occupies the time of the Great General Staffs of Continental Armies. With us, the everyday routine work is considered the primary business of the Quarter-Master-General's division ; the information and deliberation is relegated to a small separate supplementary branch of the division under the Deputy-Quarter-Master-General, called the 'Intelligence Branch' ; and even this has only existed for a few years.

The Intelligence branch of the Quarter-Master-General's division has no doubt already done good work ; but when the extent of the British Empire is considered, and it is remembered that the size of Armies has nothing to do with the importance and number of military questions, which are determined rather by the interests at stake, it may well be asked how it is possible that a small office consisting of the Deputy - Quarter - Master - General, an Assistant - Quarter-Master-General, and six Deputy-Assistants at the head of sections, with some half-dozen officers temporarily attached, can deal satisfactorily with a mass of business for which Prussia considers about 100 officers, and Austria and France respectively about 70 officers, none too many.¹

That we have not yet grasped the real functions of a 'Great General Staff' and that our modest equivalent (the Intelligence branch) is far too small, is manifest from the fact that whenever we require information upon an important subject we assemble a *committee* of officers or a *Royal Commission*. These boards begin by studying, as well as is possible in a very limited time, a subject which, perhaps, has been lying fallow for years. The result is only too frequently apparent in hastily-prepared reports on ill-digested matter, often abortive, often reversed a little later by contrary reports of subsequent boards. Now the Continental General Staffs are huge *permanent* committees, deliberating on every possible military subject at their leisure ; and ready almost at *any*

¹ For more complete information on this head, see a lecture given by Colonel C. B. Brackenbury at the Royal United Service Institution, February 19, 1875 (vol. xix., *Journal of R. U. S. I.*)

time with any amount of information and with reports based upon an exhaustive study of it. There is also a *system* and a continuity of work in the proceedings of a permanent Staff which contrasts most remarkably with the spasmodic, desultory, efforts of a temporary committee of officers gathered together by a sudden order.

It has been often proposed to fuse the two main divisions of the British Staff and to substitute for Adjutant-General and Quarter-Master-General a single 'Staff-Head' who would distribute the whole work under him between subordinates. This would no doubt go a long way towards settling the matter satisfactorily. No change has, however, yet been made in the organization of the Head Quarter Staff, and although something has been done in Districts by making the two principal Staff officers interchangeable (*i.e.* both of them Assistant-Adjutant-Generals and, at the same time, Assistant-Quarter-Master-Generals), still, so long as *two* officers of *equal degree* are maintained at the head of the Staff in a District, the change can never be much more than a nominal one.

iv. Inspector-General of Artillery's Division.

The Inspector-General of Artillery has certain duties, indicated by his title, in connection with the efficiency of the corps of Royal Artillery, and also with the completeness and serviceability of all the armaments of works. The latter duty makes him a kind of departmental chief to the several Officers Commanding the Royal Artillery in Districts. His duties as concerns armament and equipment of works relate, however, to their *efficiency*; the *provision* of the *matériel*, &c., is a question for the Director-General of Artillery in the Ordnance Department of the War Office.

v. Military Education Division.

The Director-General of Military Education carries out the system of education determined by the Field Marshal Commanding-in-Chief's orders, so far as general knowledge and

military theory go. The qualification in these respects of officers, non-commissioned officers and men are ascertained and regulated under his directions.

All military instruction and examinations in such matters are arranged by him.

Consequently, under the Director-General of Military Education are placed—

- (a) The conduct of all examinations for admission of gentlemen as officers to the Army ;¹
- (b) The course of instruction and the general regulation of the Royal Military Academy at Woolwich, of the Royal Military College at Sandhurst and of the Staff College ;
- (c) The course of Garrison Instruction ;
- (d) The promotion examination of officers ;
- (e) The regulation of the Normal Schools at Chelsea and Dublin, for the training of Army Schoolmasters ;
- (f) The teaching and regulation of schools for soldiers' children, such as the Chelsea Asylum and the Royal Hibernian School ;
- (g) Regimental schools ;
- (h) The examination and educational qualifications of non-commissioned officers and soldiers and their classification.

There are, however, certain establishments which may be called educational, but which are specially devoted to some particular branch of the Army or are purely technical : these are not under the Director-General of Military Education ; such are :

The School of Artillery Studies ; under the Deputy-Adjutant-General Royal Artillery.

The School of Gunnery at Shoeburyness ; under the Deputy-Adjutant-General Royal Artillery.

The School of Military Engineering at Chatham ; under the Deputy-Adjutant-General Royal Engineers.

¹ The preliminary examinations for admission to the Royal Military Academy and Royal Military College are conducted by the Civil Service Commissioners.

The School of Musketry at Hythe, and Musketry Instruction generally ; under the Adjutant-General.

Gymnasia and Gymnastic Instruction ; under the Adjutant-General.

The Army Medical School at Netley ; under the Director-General, Medical Department.

The Army Veterinary School at Aldershot ; under the Principal Veterinary Surgeon.

The School of Music at Kneller's Hall ; under the Adjutant-General.

Under the Director-General are two Assistant-Directors and one Deputy-Assistant-Director. The Garrison Instructors in the various Districts are in direct communication with the Director-General on educational matters. The Sub-Inspectors of Army Schools locally distributed are administratively subordinated to him, as are also the officers placed at the head of the various educational establishments.

vi. Chaplain-General's Division.

The position of the Chaplain-General is indicated by his title. He is always a clergyman of the Anglican Church. All *commissioned* Chaplains belong either to the Anglican, Roman, or Presbyterian Churches. There would obviously be a difficulty in subordinating to the Chaplain-General ministers of a different faith ; and, consequently, his authority is limited to those of the State Church. Special arrangements are made as regards the discipline, distribution, &c., of Roman and Presbyterian Chaplains.

vii. Medical Division.

The Director-General is at the head of the Army Medical Department and is the disciplinary chief of all its personnel. He is also the commanding officer of the Army Hospital Corps.

He is responsible for the regulation and working of the medical service, concerning which he is the adviser at Head Quarters of the Field Marshal Commanding-in-Chief.

His office is subdivided into two branches, over each of which a Surgeon-General or Deputy-Surgeon-General presides: these are, the 'Medical,' and the 'Sanitary and Statistical,' branches. All matters connected with medical science, with the medical service at home, abroad, or in the field, and with Army hygiene and sanitation, are considered or determined in this division of the Military Department.

The Director-General of the Medical Department enters into contracts for the supply of medicines and surgical instruments for the whole Army.

viii. Veterinary Division.

The Principal Veterinary Surgeon stands, as concerns his department, in a somewhat analogous position to that of the Director-General towards the Medical Department.

He enters into contracts for the supply to the Army of horse medicines and veterinary instruments.

II. THE ORDNANCE DEPARTMENT.

At the head of the Ordnance Department is the Surveyor-General of the Ordnance, who is usually a General Officer experienced in Military Administration.

The business of this department of the War Office is to furnish the Army with *all* its material wants, with the exception only of *money*. Further, although the officers and other subordinates of this department do not themselves handle money, it is on certain officers among them that devolves the business of entering into bargains, contracts, agreements, and other transactions involving money expenditure.

Thus the Ordnance Department attends to the following business :—

- (a) All *agreements or other transactions* for the acquisition or disposal of War Department property, or for hiring labour or hiring or letting property; whether the property be raw materials, supplies, stores, lands,

buildings, &c., or in whatever form the labour or service may be supplied.

(b) The *manufacture* of all raw materials into supplies and stores. The *construction* of buildings and works. The *keeping in repair* of all War Department property.

(c) The *charge* or *distribution* of all War Department property ; together with its inspection or supervision.

The mass of business summarized above is carried out under the Surveyor-General of the Ordnance by five *Directors*, viz. :—

- i. The Director of Supplies and Transport ;
- ii. The Director of Artillery and Stores ;
- iii. The Director of Clothing ;
- iv. The Inspector-General of Fortifications and Director of Works ;
- v. The Director of Army Contracts.

These five directorships will now be considered in greater detail.

i. The Directorship of Supplies and Transport.

‘Supplies,’ as distinguished from ‘stores,’ is the name given to such consumable articles as food, forage, fuel, lighting, &c.

The Director of Supplies and Transport and the personnel under him, which is the Commissariat and Transport Staff, deal with all questions concerning *supplies*, *transport* (except railway and sea transport), and the provision of *lodging accommodation* for the troops ;¹ also, all contracts, except certain ones having a special bearing, are entered into (though not determined) by the Commissariat Department.

The duties of the Commissariat and Transport Department (which is administratively under the Director of Supplies and Transport) may thus be classified as follows :

¹ The provision of buildings or house-room only ; *not* the *distribution* of the troops, which is a Staff question under the Quarter-Master-General.

- (a) The *preparation of contracts* for the Army for submission to the Director of Army Contracts. These contracts may be for the supplies of the Commissariat Department itself or for certain services also connected with that department, or they may be for other departments, such as for stores or labour for the Ordnance Store Department, or, on behalf of the Royal Engineer Department, for the letting of land or buildings or the hire of the same for periods less than 21 years.

The *purchase*, in certain cases, by *other* means than by contracts, of sundry supplies. The *sale* by contract or otherwise of unserviceable or surplus supplies ; or of the produce of lands, for the Royal Engineer Department.

- (b) Although supplies of food are usually obtained by the Commissariat Department by contracts in a manufactured condition, the contracts are sometimes for flour or for cattle only, and the *manufacture* of bread and the slaughtering of meat is then done by the personnel of the department itself.
- (c) The Commissariat and Transport Department has *charge*, pending their issue to the troops, of all provisions, corn, hay, straw, coal, wood or other fuel, materials for lighting, materials necessary for the cleansing of barracks, disinfectants, &c.

It issues these articles to the troops under certain regulations.

It *keeps* at all stations expense stores of barrack, hospital and prison furniture and utensils (which it draws from the Ordnance Store Department) and from which it equips the buildings.

- (d) The *charge* of barracks, hospitals, military prisons, and all War Department buildings, so long as they are completed and equipped, at all periods when not actually occupied by the troops, is another important duty of the Commissariat Department. The business of taking over all buildings fit for occupa-

tion from the Royal Engineer Department, of equipping them with the necessary articles of furniture, with utensils, &c., and of handing them over to, or receiving them over from, the troops, devolves on this department; which also is charged with the *supervision* of the equipment of all buildings, even when occupied by the troops. Certain minor services (such as cleansing, gas-lighting, &c.), connected with barracks and other buildings, which cannot be conveniently imposed on the corps in occupation, are also performed under the Commissariat Department.

- (e) *Transport* (except sea or railway transport) is another matter which it is the business of the Commissariat and Transport Department to provide. The department has nothing to do with the planning of movements themselves, which is performed under the orders of the local heads of the Quarter-Master-General's division of the Staff in the place where troops are about to arrive and whence they are departing; but the Commissariat and Transport Department is ordered to provide the necessary means of transport.

Railway transport is provided by the Quarter-Master-General's division of the Staff, which communicates with the railway companies directly.

Sea transport is a service performed for the Army by the Navy. The Quarter-Master-General corresponds on this subject with the Director of Army Transports at the Admiralty.

The question as to whether organized military transport (other than such as belongs to corps and regiments) should or should not be placed under the control of the Commissariat Department is one which has given rise to much controversy. The principal reason for making transport a Commissariat service is, obviously, that on active service a large proportion, if not the bulk, of all non-regimental transport must necessarily be employed for Commissariat purposes. It

would be out of place to discuss the question in this elementary book, but the reader may enlighten himself on many of the arguments used on both sides by referring to the lectures given at the Royal United Service Institution by the following officers : Lieutenant-Colonel C. Parsons (vol. xxiii., No. 102, 'Journal') ; Major Wilkinson Shaw (vol. xxiv., No. 106) ; Lieutenant Dean-Pitt (vol. xxiv., No. 106) ; Major Salis-Schwabe (vol. xxiv., No. 108) ; Deputy-Commissary-General Shervinton (vol. xxv., No. 109).

The *personnel* of the Commissariat and Transport Department consists of the commissioned officers of the Commissariat and Transport Staff, of the warrant officers, non-commissioned officers and men of the Commissariat and Transport Corps, and of certain subordinates employed upon barrack services. It is distributed at various stations ; and the distribution is not an administrative but a disciplinary question, determined, not by the Director of Supplies (himself a civilian), but by the Commissary-General at Head Quarters, who, as has been already stated, works in the office of the Adjutant-General to the Forces as a kind of Deputy-Adjutant-General for the Commissariat Corps. Once in their places, however, the personnel carries on its administrative duties under the Director of Supplies, subject in discipline, first, to the senior officer of the department on the spot, and, ultimately, to the combatant officer commanding the station. The Commissariat and Transport Corps furnishes the warrant officers, non-commissioned officers and men for Commissariat duties and for clerks in Commissariat offices ; its men are also employed as butchers, bakers, &c. ; or in transport duties. The companies are officered by officers of the Commissariat and Transport Staff.

ii. The Directorship of Artillery and Stores.

The Director of Artillery and Stores is a General Officer of the Royal Artillery. Placed under the Surveyor-General of the Ordnance, he advises that officer and the Secretary of State on all points concerning the armament of works,

Artillery *matériel* and warlike stores, and (himself advised by the Commissary-General of Ordnance at Woolwich Arsenal) on all matters connected with general stores.

'Stores' is the name given to all articles for the use of the troops excepting only such as are termed 'supplies'; the latter are issued by the Commissariat Department as before stated (see p. 37), while almost all 'stores' are administered by the Director of Artillery and Stores. There are, however, certain special stores with which the Director has nothing to do: these are—

Clothing and necessaries; which are under the Director of Clothing;

Special building materials and special articles to be worked up in the construction of buildings; which are provided by the Royal Engineer Department;

Surgical instruments and medicines; provided by the Director-General of the Army Medical Department;

Veterinary instruments and medicines; provided by the Principal Veterinary Surgeon;

Stationery; the provision of which is a matter arranged by the Central Department of the War Office (Assistant-Under-Secretary of State) with the Controller of Her Majesty's Stationery Office.

All other stores are acquired, manufactured, kept, issued, received, or disposed of under the supervision and authority of the Director of Artillery and Stores. The term includes a vast mass of articles of the most various descriptions, such as guns and weapons of all kinds, ammunition, accoutrements, saddlery, harness, camp equipage, vehicles of all sorts, intrenching and other tools, instruments, barrack furniture, utensils and appliances, materials for repairing, cleaning and keeping stores fit for use, &c., &c., &c. The 'Priced Vocabulary of Stores' gives a classified list, with the value, of all articles of which there is a regular supply; but occasionally exceptional articles, not usually kept in stock, may be required and furnished.

Stores are acquired (1) ready-made by contract, which is the method followed in the acquisition of most articles; or

(2) the materials only are contracted for and the stores themselves manufactured in Government establishments, which is the method principally followed in the case of guns, arms, and ammunition. Trifling articles are also (3) sometimes bought locally without contract, or (4) materials may be exceptionally thus purchased and worked up in Army workshops.

The means by which the Administration of stores is carried out under the Director may be said to come under two main heads:

1st. The Manufacturing Establishments.

2nd. The Ordnance Store Department and its various establishments.

The Manufacturing Establishments.

The Manufacturing Establishments under the Director of Artillery and Stores are—

- | | |
|--|---|
| (a) The Royal Gun Factory | } in the Royal Arsenal
at Woolwich, |
| (b) The Royal Laboratory | |
| (c) The Royal Carriage Factory | |
| (d) The Royal Small-Arm Factory, at Enfield, | |
| (e) The Royal Gunpowder Factory, at Waltham Abbey: | |

Each of these factories is under a Superintendent assisted by other officers, all of the Royal Artillery, one of the attributes of this corps being a technical knowledge of all details connected with warlike stores and carriages, whether for the use of the Artillery itself, for that of the Army generally, or for that of the Navy.

The Gun Factory deals with Artillery guns only, and manufactures them for both military and naval services.

Ammunition, both artillery and small-arm, is made up in the Royal Laboratory.

The Royal Carriage Factory constructs all gun-carriages for land and sea services, and vehicles of all kinds for the Army generally.

The Royal Small-Arm Factory manufactures for both Army and Navy all rifles, carbines, pistols, swords, cutlasses, bayonets, scabbards, lances, &c., &c.

The Royal Gunpowder Factory manufactures the various kinds of gunpowder and gun-cotton used in the services. In addition, however, to that manufactured at Waltham Abbey, a considerable quantity is purchased by contract.

Experiments upon guns and warlike stores are conducted by the 'Ordnance Committee,' which is composed partly of military officers, partly of naval officers, and partly of civil engineers. The committee has, for gunnery experiments, the use of the Shoeburyness ranges, which, however, primarily belong to the School of Gunnery ; an establishment directed by the Deputy-Adjutant-General of the Royal Artillery.

The several Superintendents of the factories above mentioned demand all materials and requisites necessary for carrying out the manufacture of the stores which the factories turn out from the Commissary-General of Ordnance at Woolwich Arsenal. If, however, the articles required are of a nature not supplied by the Commissary-General, the Superintendents send their demands to the Director of Army Contracts, who either enters into a contract for what is wanted or obtains authority for its local purchase by the Superintendents.

The Ordnance Store Department and its various establishments.

The title of 'Ordnance Department of the War Office' is, as we have seen, applied to the whole department presided over by the Surveyor-General of the Ordnance. This title must not be confounded with that of 'Ordnance Store Department,' which is merely a *part* of the Ordnance Department and is (with the Manufacturing Establishments above mentioned) under the Director of Artillery and Stores.

The Ordnance Store Department receives all the warlike stores and carriages turned out by the factories above enumerated and also all other stores (subject to the exceptions mentioned on p. 41) which are procured by contract. It keeps large depots and magazines of these stores and issues them to the troops or departments of the Army as required. For this important work, the Director of Artillery and Stores

has under him a large personnel, the greater part of which is employed at various stations and Districts, but a certain portion of which works under his immediate superintendence.

It has been said that the Royal Arsenal at Woolwich contains certain Manufacturing Establishments. But besides containing the factories, the arsenal is the grand central *depot* for stores. The Commissary-General of Ordnance (the senior officer of the Ordnance Store Department) is stationed here in charge of vast storehouses filled, not only with the produce of the Manufacturing Establishments, but with all kinds of stores procured by contracts into which he enters. As it is inconvenient that certain stores should be accumulated in the arsenal itself, there are, moreover, some outlying establishments which, though not situated at Woolwich, virtually form part of the central depot, and which are as much under the control, supervision, and authority of the Commissary-General of Ordnance as the storehouses in the arsenal itself. These are the Upnor Castle and Purfleet magazines, the small-arm armoury at the Tower of London, and the factory for the repair of small-arms at Birmingham.

The Manufacturing Establishments under the Director of Artillery and Stores never issue stores *directly* to the troops. The produce of these factories is at once passed on to be stored by the Commissary-General of Ordnance. Thus :

Small-arms pass from Enfield to the Tower armoury direct ;

Gunpowder, when made at Waltham Abbey, or when delivered by contract, is placed in the Purfleet or Upnor Castle magazines ;

Guns, ammunition, carriages, accoutrements, barrack stores and ordnance stores of all other description are collected in the arsenal depot.

From these places the issues to the various districts or corps of troops are made according to demands received from the Senior Ordnance Store Officers of the different Districts or foreign stations, or from the Navy.

But, as the officers of the Ordnance Store Department cannot be expected to have an extended technical knowledge

of stores of a purely warlike nature, experienced Artillery officers are appointed, under the name of 'Inspectors of Warlike Stores.' There are, altogether, at home and foreign stations, eleven Artillery officers employed as Inspectors, or Assistant-Inspectors, of warlike stores. Of these, two Inspectors only are at home stations : one at Portsmouth, the other at Devonport. Their duties are to conduct the proof of powder in the hands of the Ordnance Store Department, to examine all munitions of war, and to superintend the making and repair at out-stations of minor laboratory stores. These duties they perform on the requisition of the Ordnance Store Department. Besides these matters, the Inspectors of Warlike Stores make annual inspections of gunpowder and ammunition throughout the United Kingdom.

iii. The Directorship of Clothing.

It is a little difficult to see why it is that, while such a great variety of dissimilar stores are united for administrative purposes in the hands of the Ordnance Store Department and under the Director of Artillery and Stores, *clothing and necessaries* should be administered by a distinct authority. This is the more singular that simplicity *compels* the charge of clothing to be added to that of all other stores in the field, and that in ordinary times of peace the clothing department is not represented in Districts.

The Director of Clothing is a civilian official who has his head-quarters at the Clothing Depot in Pimlico. He has under him an Assistant-Director, and a large body of civil workmen and women engaged in tailoring and similar occupations.

The Royal Army Clothing Depot is partly a *factory* and partly a central *store* for clothing, necessaries, and materials for their manufacture.

The Director enters into contracts, either for cloth, leather, or other materials, or for ready-made articles. The bulk of the materials are made up at Pimlico itself and the produce there stored, together with the articles purchased ready-made, for issue. A certain amount of unmade

cloth, &c., is, however, issued to the troops to be made up regimentally.

iv. The Directorship of Works.

The Inspector-General of Fortifications and Director of Works, placed at the head of this Division of the Ordnance Department, is in somewhat an ambiguous position. His duties are of a double nature : on the one hand, the business of constructing, repairing, and maintaining buildings and works may be called a duty of supply ; while on the other hand, the application of the technical military knowledge required in planning military fortifications, and the control over the Corps of Royal Engineers, are purely military duties. The first class of duties would lead to placing the Inspector-General of Fortifications under the Surveyor-General of the Ordnance ; while the second class would point out his place as being in the Military Department. As the Inspector-General cannot be placed in *both* departments, he is, for convenience, considered as forming part of the Ordnance Department ; but it must be recollected that a large portion of his work is purely military.

And, indeed, the office is of such importance that the General Officer of Royal Engineers who holds it may be said to be virtually almost independent under the Secretary of State, and rather to *combine* his labours with those of the Ordnance and Military Departments than to be working within either. Otherwise it would be a little difficult to understand why, for instance, the reports of the Engineer operations during a campaign or expedition—operations clearly military in their character—should be made to an officer classified in the Army List as a subordinate of the Surveyor-General of the Ordnance.

The Royal Engineers, considered as a military body, are organized as a *corps* ; but for the purpose of carrying out their duties in connection with works, lands, &c., under the Inspector-General of Fortifications, they form part of an organization termed the 'Royal Engineer *Department*.'

The General Officer of Engineers holding the appointment of Inspector-General of Fortifications and Director of Works is the official head of both the corps and the department, but, for the sake of greater convenience, the military duties of the corps are carried out *subject to the Inspector-General's approval*, by the Deputy-Adjutant-General of the Royal Engineers, who, as has been before stated, works under the Adjutant-General to the Forces in the Military Department.

The Inspector-General is the adviser of the Secretary of State on questions of military engineering and of the Commander-in-Chief on military questions concerning the Royal Engineers. The Army Estimates for each year contain a vote for works. It is the duty of the Inspector-General to prepare and submit to the Secretary of State the estimate for this particular vote, and, after the money has been voted, to control its expenditure and see that it is properly applied.

The Inspector-General directs the working of the Royal Engineer Department.

In his office the work of the department is carried out by two subordinate Deputy-Directors of Works, both Colonels of Royal Engineers. A third Field Officer is 'Inspector of Submarine Defences.' Other Engineer officers, again, assist these chief officers. In the Inspector-General's office are kept all plans, &c., of fortresses, forts, or other defensive works ; and the planning of works, defensive systems, and schemes connected with military engineering give employment to a considerable number of Engineer officers, draughtsmen, clerks, &c., in this central Engineer office.

The two Deputy-Directors divide the ordinary routine duties of the department—the one-taking *fortifications*, the other *barracks*.

The Deputy-Director of Works for fortifications takes the business connected with estimates, expenditure, and all questions relating to—

(a) Fortified works ;

(b) Ordnance Store buildings, storehouses, magazines,
&c. ;

(c) War Department lands (except such ground as is connected with barracks ; as drill-ground, rifle-ranges, recreation ground, &c.) ;

(d) Military roads, bridges, wharves, sea-walls, telegraphs, &c.

The Deputy-Director of Works for barracks takes the corresponding business connected with—

(a) Barracks, hospitals, prisons, chapels, schools, Commissariat buildings, and all buildings not before mentioned ;

(b) Such grounds as ranges, drill-grounds, maneges, cricket-grounds, &c.

The business of the Royal Engineer Department, which is centralized in the office of the Inspector-General of Fortifications, ramifies and extends throughout the whole country. The head of the department in each District is the Commanding Royal Engineer of the District, who is at one and the same time the commanding officer of such Engineer troops as may be quartered in the command and also the District head of the administrative department.

The manner in which the duties of Commanding Royal Engineer are carried out will be detailed hereafter, but it is necessary to give in this place a summary of the matters with which the whole Royal Engineer Department deals.

This work may be classified as follows :—

(a) Business connected with Engineer *contracts* or *arrangements* for—

The *construction* and *maintenance* of works ;

The *purchase*, *sale*, or *hire* of lands or buildings ;

The *disposal* of the produce of lands ;

The *purchase* or *sale* of building materials ;

The *hire* of labour for Engineer service.

(b) Business relating to—

The *planning* and *designing* of works ;

The *execution* or *construction* of works ;

The *repair* or *alteration* of constructed works ;

The *conservation* of lands.

(c) Business connected with—

The *charge* or *custody* of works ;

The *charge* or *custody* of lands.

(a) The Royal Engineer Department enters into its own contracts for the execution of works the construction of which has been decided upon. Usually the contracts are for both labour and materials, and the buildings are entirely executed by contractors supervised throughout by the officers of the department. Occasionally, the labour only is obtained by contract ; in this case, the department furnishes the materials, obtaining such general stores as are available from the Ordnance Store Department and itself entering into contracts for building materials and other special stores. At other times, the labour is hired, managed, and supervised by the department, the materials and stores being provided as before described. Again, sometimes military labour is available and is obtained. Engineer contracts are generally entered into locally, advertisements for tenders being issued by Commanding Royal Engineers ; but they may, in cases of importance, be initiated in the office of the Inspector-General himself. Candidates themselves forward their tenders to the Director of Contracts, the Commanding Royal Engineer of the district reporting all information concerning the candidates to the Inspector-General of Fortifications. Contracts for repairs to Government works are standing affairs entered into triennially by Commanding Royal Engineers locally in districts.

The arrangements for the purchase or sale of lands or buildings are conducted for the Secretary of State by the Royal Engineer Department, without the intervention of any other department. Whenever lands are hired by the War Department *in perpetuity* or for terms of not less than *twenty-one years*, the contract is entered into by the Royal Engineer Department and concluded by the Secretary of State without reference to the Commissariat or any other department. But when lands are hired for *shorter* periods, the Royal Engineer Department merely advises the Commissariat Department,

and the latter enters into the contract. The Royal Engineer Department, in the same way, never itself enters into any contract for the *letting* of lands, but then War Department lands are never let for long terms. Lettings are actually arranged, under Engineer instructions, by the Commissariat Department; the lettings are nominally for annual terms only, with a verbal understanding that, unless there be good reasons to the contrary, the tenant will not be disturbed for seven years. Every seven years all lettings are reconsidered.

Machinery is another kind of property for which the Royal Engineer Department contracts.

Surplus or unserviceable stores in charge of the Royal Engineer Department are handed over to the Ordnance Store Department, to be disposed of according to its own rules; if they be special Engineer stores, such as building materials, they are often sold locally by the Ordnance Store Department. But in no case does the Royal Engineer Department itself dispose of stores or materials.

Engineer contracts, like all other Army contracts, are concluded by the Secretary of State after the tenders have been examined by the Director of Contracts, who would naturally consult the head of the department concerned (in this case the Inspector-General of Fortifications) before recommending one or another tender for acceptance.

(b) The planning and designing of works and the duties connected with their construction, the maintenance of the fabrics of buildings in repair, and the conservation of lands, are matters which provide the Royal Engineer Department with constant occupation. The planning and designing of works may be carried out in the Inspector-General's office, but is oftener done locally in District Engineer offices. All designs and plans are, however, in the latter case, sent to the Inspector-General's office, and may be there subjected to modifications. Engineer officers are directed to consider recommendations or improvements suggested by contractors' surveyors. The correspondence is dealt with, according to whether the work comes under the head of 'fortifications' or

‘barracks,’ by one or the other of the Deputy-Directors of Works, or perhaps by both.

The vote for works before mentioned devotes a certain sum to be expended yearly on ‘fortifications,’ and another on ‘barracks,’ and the available funds must be considered, together with the plans forwarded, by the Inspector-General before he can advise the Secretary of State on the subject of a projected work. When the definite plan has been determined, instructions are given to the local Commanding Royal Engineer, either to advertise for tenders for a contract, or to put the work in hand in one of the other ways before mentioned. Almost all works and current undertakings involving expenditure which can be foreseen are projected beforehand, and the expenses involved are estimated for the coming year in the regular yearly estimates of Commanding Royal Engineers ; on which estimates the Inspector-General bases his own general estimate for the vote for works. Thus the questions concerning the expenditure for all works are brought yearly beforehand and collectively to the Secretary of State.

The maintenance in repair of the fabrics of all War Department buildings being a matter for which the Royal Engineer Department is responsible, the officers of that department must make arrangements for the execution of all repairs and for the correct assessment of damages. Periodical inspections are made to ascertain what damages have occurred and against whom they are to be charged, while the repairs may be executed either by contract, by the artificers of the Royal Engineers, or by those of the corps in occupation. The Royal Engineer Department, however, is responsible that the repairs *have* been executed, and executed satisfactorily.

The conservation or maintenance in order of lands may entail repairs to boundaries, fences, drains, and work such as mowing, weeding, clipping timber, &c.

(c) It has been said that the Royal Engineer Department is responsible for the maintenance in repair of all War Department buildings and lands; that statement by no means

implies that it is at all times in *charge* or custody of this property. In certain cases it *has* charge, while in others it *has not* ; but, in all cases, it has the duty of *supervision* over that which concerns its sphere of action. In the first case, the department is somewhat in the position of a tenant under the War Office ; in the second, it is rather in the position of a tenant who has sub-let his tenement, while answerable to his own landlord for its condition.

The broad rule is, that the Royal Engineer Department is in charge (*i.e.*, in absolute occupation and custody) of all buildings and works pending their completion and readiness for occupation. So soon as they are fit for occupation, the Royal Engineer Department hand them over—

Defensive works, to the Royal Artillery ;

Special Ordnance Store buildings (magazines, storehouses, &c.), to the Ordnance Store Department.

All other buildings, to the Commissariat Department.

Whenever a building requires thorough repair, rendering it temporarily unfit for occupation, it is first dismantled by the department in charge and then handed back to the Royal Engineer Department. The same course is followed if the building requires extensive alterations or re-adaptation. As soon as the work is done, the Royal Engineer Department returns the premises to the department concerned, which re-equips it for occupation. One and the same work may consist of portions to be handed over to each of the three above-named departments : the defensive works of a fort would be transferred to the charge of the Royal Artillery ; any barracks situated within it would be taken over by the Commissariat ; while if the fort contained reserve magazines and storehouses independent of those appropriated to the Artillery and troops, these would pass to the charge of the Ordnance Store Department.

Lands, except such grounds as are included in barrack premises, or maneges, drill-grounds, &c., are at all times in charge of the Royal Engineer Department and never pass out of its immediate custody. The exceptions just specified follow the same rule as barracks : that is to say, that, when

ready for use by the troops, they are handed over to the Commissariat Department, reverting at other times to the Engineers. The Royal Engineer Department, however, always retains the duty of supervision, a duty which it also exercises over lands let to tenants.

v. The Directorship of Army Contracts.

The head of this office is the Director of Army Contracts : a civil official of high position and extensive experience.

Contracts, as will have been noticed in the perusal of the preceding pages, may be entered into, or *opened*, by the representatives of several departments ; but as they must all receive the signature of the Secretary of State, who accepts them, all the business relating to contracts is collected from the various departments into the office of the Director of Army Contracts, which is the fifth division or Directorship under the Surveyor-General of the Ordnance.

In the Director's office tenders are examined, the Director consulting the War Office heads of departments concerned previous to submitting any particular tender for signature. In this way all contracts reach the Secretary of State through one channel.

The departments or persons which open contracts are the following :—

(a) The Commissariat and Transport Department—

For Commissariat supplies and services, for transport, for the hire of buildings and lands for periods shorter than twenty-one years, for the letting of War Department buildings and lands, for letting grazing and similar rights, for the sale of the produce of lands, and (on behalf of the Ordnance Store Department exceptionally) for the local purchase of stores.

(b) The Commissary-General of Ordnance at Woolwich Arsenal—

For certain manufacturing raw materials and for the regular supply of ready-made stores.¹

¹ The Ordnance Store Department *elsewhere* than at Woolwich *never* enters into contracts, though it exceptionally purchases and occasionally sells in other ways ; see para. 28, O. S. D. Regulations.

(c) The Royal Clothing Depot—

For materials, and also for ready-made clothing and necessities.

(d) The Royal Engineer Department—

For the materials and labour necessary for the construction of works, or for each separately ; for special building stores which cannot be obtained from the Ordnance Store Department, for machinery ; and for the purchase of lands or buildings or their hire for periods of twenty-one years or more.

(e) The Director-General of the Army Medical Department—

For medicine and surgical instruments.¹

(f) The Principal Veterinary Surgeon—

For horse medicines and veterinary instruments.

Besides the contracts entered into by the departments and persons above mentioned, others may be entered into by the Director himself. Such are the contracts (mentioned on p. 43) for manufacturing raw materials not procurable from the Commissary-General of Ordnance by the Superintendents of the Manufacturing Establishments under the Director of Artillery and Stores which the Director of Army Contracts opens on the demand of the Superintendent.

As a general rule, contracts are conducted as follows.

In the case of Commissariat contracts the Senior Commissariat Officer of a District advertises by placards or in newspapers for tenders, which are received in the District Commissariat office, and are opened by the Senior Commissariat Officer (or by a Commissariat officer appointed by him) in the presence of an officer appointed for the duty by the General or other officer commanding. For ordinary supplies, this officer is a Staff or a regimental officer ; but when the contract is for special supplies or services the officer is appointed (according to their nature) from the Engineers, Ordnance Store Department, or Medical Department.

Each tender must be accompanied by a letter signed by

¹ *Hospital comforts* (i.e. special articles of diet for invalids, such as wine, &c.) are *Commissariat* supplies.

two persons who engage to be security for the fulfilment of the contract if the tender be accepted. (See para. 303 b, Commissariat Regulations.)

The two officers initial the tender and draw up a duplicate list or *schedule* of them, both copies of which, duly certified and signed, are forwarded to the Secretary of State for War, with the Senior Commissariat Officer's recommendation of the tender he submits for acceptance. Unless good reasons for a contrary course be given, this tender must be the lowest.

Arrived at the War Office, the packet goes straight to the Director of Army Contracts, who, when the Secretary of State has accepted a tender, prepares a letter of acceptance for that one and letters declining the remainder. One schedule is then retained in the Director's office; the other, with the tenders and letters accepting and declining, is returned to the District office.

The Senior Commissariat Officer keeps the accepted tender and a copy of the letter of acceptance in his possession, and forwards the original letter of acceptance to the contractor. The accepted tender now becomes the contract, and remains in the District Commissariat office.

The contracts of the Royal Engineer Department are of several kinds. As a general rule, they are all competed for publicly; but when there are good reasons for limiting the competition to certain firms or individuals, this course may exceptionally be followed, if it be sanctioned by the Secretary of State.

When open competition is invited, advertisements are issued by the Commanding Royal Engineer of the District where the work is to be done, calling for tenders.

There are what are called *lump-sum* contracts and *triennial* contracts. The former are resorted to when some special work estimated to cost over 300*l.* is to be constructed or when machinery is to be set up, repaired or altered. Triennial contracts (so called because they are entered into for periods of three years at a time) are, on the other hand, undertakings to perform current repairs at certain rates for the various kinds of work entailed by these repairs, for

materials and for labour. The triennial contractors also execute new works costing less than 300*l*.

The advertisements for tenders for lump-sum contracts are inserted in newspapers ; those for tenders for triennial contracts are moreover published by means of placards.

In the case of works which are to cost 5000*l*. or more, candidates meet by appointment of the Commanding Royal Engineer made in the advertisement ; they choose a *surveyor* to act on their behalf collectively. This surveyor and another appointed by the Secretary of State for War make out by calculation the *bills of quantities*—that is, work out the quantity of each material, of labour, &c., which will be required.

The candidates, who are furnished with special forms of tenders, and with copies of the bills of quantities as calculated out by the surveyor, then proceed to fill up their forms.

A day is appointed by the Commanding Royal Engineer as that upon which the tenders must reach the Director of Army Contracts ; he notifies this day to the Secretary of State for War, and this notification goes as a matter of routine to the Director as soon as it reaches the War Office. With the notification he sends a list of the persons to whom tenders have been furnished, and copies of the forms of tenders and of the *specification* (or detailed description of the work to be undertaken).

The candidates send their tenders direct to the Director of Army Contracts. The Director, after consultation with the Inspector-General of Fortifications, obtains the acceptance of one tender by the Secretary of State ; he notifies the acceptance of the tender to the Inspector-General of Fortifications and also direct to the successful candidate. The accepted tender, which now becomes the contract, is kept by the Director of Army Contracts and a copy forwarded to the contractor. The acceptance of a tender is notified by the Inspector-General to the Commanding Royal Engineer.

In the case of works estimated to cost less than 5000*l*., the course pursued is much the same, except that no surveyor

is appointed by the candidates, and consequently they do not meet to elect one. The *bills of quantities* are taken out by a surveyor of the Royal Engineer Department, the Secretary of State being responsible for their accuracy.

In the case of triennial contracts, as the work chiefly turns on repairs and contingencies, the amount and the details of which cannot be worked out beforehand, there cannot be any specification. All that can be done is to state the *rate* at which repairs are to be executed ; and this is embodied in *schedules* which lay down what is to be charged for materials, for labour, for certain likely jobs, &c., &c. In other respects, the course followed is much the same as for contracts for works estimated to cost less than 5000l.

Contracts by the other departments or persons previously enumerated resemble in their nature either Commissariat contracts or Royal Engineer contracts for lump-sums, according to whether they are made for a constant supply of articles at a certain rate, or for a single delivery of some large quantity of goods or materials. They are therefore governed by analogous rules, the knowledge of which is not of the same importance as that of the rules followed in Commissariat and Engineer contracts, because contracts by all other parties concern only the central Administration and are, so to speak, purely War Office affairs. The Commissariat and Royal Engineer contracts, on the contrary, are intimately connected with local or District affairs.

III. THE FINANCIAL DEPARTMENT.

The third and last great department of the War Office is that charged with the cash transactions and accounts of the Army. It receives and disburses all sums receivable or payable for military services and generally superintends the movement of military funds.

At the head of the department is an official of high rank termed the *Financial Secretary*. Like the Surveyor-General of the Ordnance, he changes with the Ministry, and each political change which places a new Secretary of State at the

head of the Army also gives it a new Financial Secretary. He is generally chosen from among those members of Parliament who are skilled in financial business.

The politico-financial affairs of the Army are managed by the Financial Secretary himself, as are also all main questions. He, moreover, instructs his immediate subordinates and maintains a general superintendence over his department. But the ordinary management of the *routine* of the military accounts and their more immediate superintendence devolves on the Financial Secretary's second—the *Accountant-General*. This official, who is in a very responsible position, is assisted at the War Office by a Deputy-Accountant, an Assistant-Accountant, and an establishment of Civil Service clerks.

Although certain small amounts, such as rents, proceeds of sales, &c., are received and added to Army funds, it need hardly be said that the great bulk of the money devoted to military purposes is obtained from the revenue of the country.

The budget annually passed by Parliament includes the Army estimates. The amount voted for the Army is placed at the disposal of the Financial Secretary and is drawn upon by him, through the Treasury, as it is required. But he is under certain restrictions in this respect: the amount to be spent on the Army in any one year is not simply voted in a single lump sum; the Army estimates are divided into *votes*, which again are subdivided into different *heads*; and these heads specify to what service each portion of the total is to be applied. In certain places, there are, of course, some margins allowed for unforeseen contingencies; but still the Financial Secretary is very closely tied down as to how the whole sum voted for the Army shall be distributed in its application. The effect of this method of voting the estimates is, that a Financial Secretary or a Secretary of State for War cannot starve a service in which he may feel but little interest in order to overfeed some other which may be his hobby. Parliament chooses to keep this much of the business in its own hands; and a Secretary of State for War may have a surplus under some particular vote, at the same time:

that he is sorely pressed for money, and has to economize, in some other direction.

The 'Army Pay Department' is a corps of officers which carries out the duties connected with receiving, disbursing, and accounting for Army funds under the directions of the Financial Secretary. The Paymasters who compose this corps render their accounts to the Accountant-General.

The whole of the cash transactions of the Army are conducted by the Paymasters of the Army Pay Department. With the exceptions below specified, no other persons in the Army ever handle money, except to receive their own pay and allowances, or, *vice versa*, to pay in sums recoverable from them. Various departments and corps make contracts, buy, sell, hire, or let ; but all the paying and receiving connected with these bargains is done by the Army Pay Department. The exceptions to this rule are : first, officers commanding companies in the Infantry, and officers of other arms or corps in a similar position (and, in a lesser degree, the Pay-Sergeants of these officers) who are virtually petty Paymasters for their companies, &c. ; second, officers to whom sums of Government money may be confided on *imprest*. Thus, for instance, an officer in command of a detachment far away from a Paymaster may be advanced a sum of money for the payment of his men ; or an officer about to proceed with a party may, in the same way, be intrusted with money for the subsistence and petty expenses of his party. And it is to be noted that no officer can refuse to receive money on *imprest*.

Army Agents also act as Paymasters for officers of all arms at home, and for the Household Troops, keeping an account with the Accountant-General in the same manner as Paymasters.

In every District there is a 'District Paymaster,' who conducts all the *non-regimental* cash affairs of the District and also acts as regimental Paymaster for the Staff and departments serving within the District.

Attached to every regiment of Infantry and Cavalry, to every Artillery financial district, and to every Infantry regi-

mental district, is a Paymaster. The last-mentioned class of Paymasters have also charge of the cash duties of the Militia belonging to the regimental district.

Besides the Paymasters in charge above mentioned, every District Paymaster is usually allowed several junior officers as assistants in his office.

Paymasters in charge and Army Agents, being in direct account with the War Office, are termed *accountants*; while all persons with whom they may be in account are, in military financial language, termed '*sub-accountants*.' Thus a regimental Paymaster is an *accountant*, while the Captains, Quartermaster, &c., of the regiment who are in account with him are among his *sub-accountants*.

Paymasters are placed, for disciplinary purposes, under the combatant officers to whose commands they may be attached for duty. Therefore all letters and similar correspondence with the War Office are transmitted through the commanding officer. But, as regards routine duties and the documents in connection with accounts, this business is carried on between the War Office and Paymasters directly and without reference to combatant officers in command.

Agents and Paymasters forward to the Financial Secretary some days before the beginning of a month their estimates of the money they will require for that month. The estimates of *District* Paymasters include all sums required for departmental services, such as payments falling due to contractors, &c. These estimates are then examined in the Accountant-General's office, and, if they call for no remarks, the money is issued to the Paymasters, generally in instalments as required, by means of Treasury drafts on the Banks of England or Ireland, issued by the Paymaster-General (a *Treasury* official) on the order of the Financial Secretary.

Every District Paymaster renders his accounts to the Financial Secretary monthly before the 15th of the month following that to which the account relates. In this monthly account, the transactions are classified on Army Form N 1477, so as to agree with the several votes and heads in the Army estimates.

A detailed statement of their expenditure and receipts is rendered by regimental, and regimental district, Paymasters periodically to the War Office. This statement, which is the definite claim against the public for money disbursed, is called the *pay-list* and is sent in by certain corps to the War Office *quarterly*; but Paymasters of Infantry battalions and Cavalry regiments and those of regimental districts send in *half-yearly* pay-lists only.

At the end of each of those quarters when no pay-list is rendered, a less elaborate and more summary account, called an *account current*, is forwarded by the Paymasters before-mentioned.

By means of these documents the Accountant-General is able to watch the expenditure of Army funds and to see that every item is charged to the proper vote; and, in checking claims and other charges forwarded by Paymasters for approval previous to their appearing in accounts, he is able to carry out the Financial Secretary's directions on military expenditure.

Having thus briefly passed in review the mechanism of the War Office and of the Central Administration of the Army, it is right to say that an opinion exists that our military administrative system is too much centralized. It is said that a very great deal of the work done at the War Office is work which might be, certainly more expeditiously, and probably more efficiently and satisfactorily, done at the head quarters of districts or corps; that an undue amount of time is taken up at the War Office, and an undue amount of expensive labour employed in dealing with small questions of routine detail; that the more serious business of preparation for war during peace time, which is the legitimate task of the War Office, is somewhat clogged by the full occupation which, even in peace time, is given by the system of referring so many petty questions to the great central office.

It is obvious that a *general control* must be maintained by the War Office over subordinate administrative centres, and a watchful superintendence exercised over their working;

but the contention is that *supervision* and not *direct management* is what is required, and that the present system of doing almost everything at the War Office itself is cumbrous and unsatisfactory. The War Office at present has somewhat the appearance of a man who wishes to do all by his own *hand-labour* : it is held that it could do far more by *machinery*, and if it rather resembled a man carefully watching the working of a large engine ; contenting itself with getting up the steam, relieving the pressure, easing the friction, oiling the parts, and remedying defects in the machine, but not touching the work itself. It is not so easy at the War Office to judge fairly of a matter as it is on the spot ; written correspondence is multiplied, delays occur, and, after all, the result is not always satisfactory. It is urged, on this side of the question, that, so far as expenditure goes, probably more money is spent in the organization of this system of checking everything, however trifling, at the War Office itself, than could be lost if, subject to an efficient War Office control, greater latitude were given to the officials of subordinate centres, and that all matters should be thoroughly sifted at these subordinate centres and presented in their sifted form only to the great office.

But, although it may be possible to work great and economical reforms in our present administrative system, and to decentralize it to a certain extent, the truth is, that the great difficulty lies in the fact that the small bodies into which our Army is divided are *ever-moving*. No larger units than those now existing will suit, or fit into, our system of foreign reliefs. So long as that system remains a characteristic of the British army, so long are we prohibited from organizing, as abroad, regiments of Infantry of several battalions, permanently working as a body under one command : still less can we institute or keep together masses such as permanent brigades or divisions.

There are two permanent organizations in the British Army, and two only : the one is, the War Office ; the other is the regiment or corps. Between these two, the *District* is a mere chance aggregation of troops. To-day a regiment is

in one District, to-morrow it is in another ; and it is no doubt felt that, even if a certain meed of independence were given to the District as an administrative centre, its relations with the regimental officials under it would not be satisfactory, inasmuch as the latter would not be permanently subordinated to it. Hence the tendency to throw everything up to the War Office as the only centre under which, under existing circumstances, regiments will *always* be.

As an instance, relating to Administration, of the extreme courses which we are induced to adopt by our present centralized system we may mention the case of the organization of the various departments under the Surveyor-General of the Ordnance. Some years ago it was thought that great advantages would result from an amalgamation into one department of all the duties connected with *stores*, with *supplies*, with *transport*, with *barracks* and with *pay*. This amalgamation was carried out and the 'Control Department' formed. The effect was, naturally, that, while the interior working of the department was necessarily complicated, the relations of the combatant portion of the Army with the administrative were much simplified, since on *all* subjects there was but one head to whom application should be made, and since the Controller was responsible for all. A matter once in his hands, the rest was an affair of departmental detail. In theory, this would seem to be a great advantage, inasmuch as it appears to be all-important that the combatant portion of the Army should have the simplest possible relations with the administrative. It would appear to be a far less evil that an officer whose whole business is Administration should have a somewhat difficult and complicated task than that the working portion of the Army, for whose service all Administration exists, should be in any way puzzled or confused between its relations with a number of different departments.

But, practically, it was found that the Control system (imitated from the French *Intendance*) was not suited to our Army, and that the disadvantage of complication within the department outweighed the advantage of simplicity in the

relations between the combatant and administrative personnel. We have, to a great extent, returned by degrees to the old system : first, the *store* duties were separated from the rest by the formation of a distinct Ordnance Store Department, leaving supply, transport, barrack and cash duties, to be performed by the Commissariat and Transport Department ; and more lately, we have, by the institution of the Army Pay Department, taken the cash duties from the Commissariat. The last change seems both logical and wise : *logical*, because it seems right that the Financial Secretary should have his own personnel to carry out the duties which are within his competence, instead of seeing them carried out by officers responsible, not to him, but to the Surveyor-General of the Ordnance ; *wise*, because it is a wholesome and proper thing that those who make contracts and bargains or who deal in stores should have nothing to do with the paying or receiving part of these transactions, and that the handling of money should be a distinct and separate business.¹ But it is not so easy to see why the union should have failed of those among these services which all depend upon the Ordnance Department of the War Office as a common head, or to account for the great difficulties which arose when the duties connected with stores, supplies, barracks, and transport were united in the Control Department.

We shall probably find the true reason to be the absence of any common rallying-points short of the War Office itself.

¹ It is right to say here that many Commissariat officers consider that a great mistake has been made in taking the control of the purse from the department, urging that in war time its officers must be in a position to purchase and expend money directly and without any communication with other departments. Nothing, however, even now prevents large *imprest*s being made on service to Commissariat officers. To do *more* than this, and to give one particular department unlimited power over the money resources, might be, no doubt, an excellent system if the other work of that department was *all* that money was required for ; but as that is not the case, it seems better that some independent department, *with no other attributions*, and therefore no purpose or bias of its own, should impartially look after the cash for the whole Army.

It is one thing to establish a connection between two or three huge departments, ramifying all through the whole British Army, and quite another thing to unite those services *District by District*. In the former case, the scheme is so vast that the practical difficulty of interior complication outweighs the theoretical advantage of simplicity in outward relations. For want of some tangible object which might take up their interest, the officers of each sub-department kept what zeal and interest they could muster for their own particular portion of the task of Administration. Generalizing their ideas so as to learn and control all administrative services involved going so far that a repugnance to it was felt. It was very difficult to form efficient Controllers. But it is difficult, too, to give up the idea that great advantages to the bulk of the Army would not result in having in every District (or similar organization) a central administrative office to act as a kind of 'clearing-house' in the outward relations of the Ordnance services with the combatant portion of the Army ; and it seems quite an open question if a union between those services *on a smaller scale* (say District by District), would not be attended with success. Of course, there *was* something like a District organization under the Control system ; but what is here alluded to is a firmer and more independent organization than existed in the days of Control. Thus, if, by the establishment of large depots in Districts, the necessity for communicating with the central stores at Woolwich and elsewhere, were very greatly reduced ; if much greater independence were conferred on the District personnel in dealing with supply questions ; if the barrack services could be simplified so as to be managed locally ; if a plan of periodical inspection could be substituted for the continual reference to the War Office ; then the administrative personnel of a District would come to consider itself something like a *corps* ; a supply officer would think less of the supply department all over the world and more of *all* services in his District in particular ; a store officer would act similarly ; and so with other branches ; and the result would be that these several branches would work more harmoniously into one another's hands and

the officers would gain *general* knowledge of all administrative work, because, on a smaller scale than has been yet possible, the various branches would be brought in close contact with one another, would *see into* each other's working, and would have a common object in view close at hand. The greater latitude given to officers would yield the best training they could receive, while it is not easy to see that they would enjoy any greater freedom than that at present possessed by the lower War Office officials, who must now necessarily practically examine, check, and control the District business and even suggest to their overworked chiefs decisions on that business.

To take one instance of the beneficial influence a little more local independence of Administration might have, we may mention the power for good it would confer on the officers managing the business of supply. We have seen that it is impossible, with our system of moving regiments, that these can make their own contracts as regiments do in some foreign States. But, short of this, it would surely be well if the Commissariat officers had some control over local contractors. If an understanding be once established between an unscrupulous contractor and certain regimental subordinates who are frequently consulted as to the quality of supplies by credulous or inexperienced officers at the issues, the troops and horses may suffer very much. A Commissary may, as things are now, have more than a suspicion of the state of things ; but he has no direct hold on the contractor : he must either let things be or plunge into a War Office correspondence, when a decision will be come to, from afar, and weeks after an event calling for immediate action. If a Commissary, full of zeal, should daily inspect the supplies and resolutely condemn them in spite of both contractors and regimental authorities, the result probably is that he raises the price of the contract the next time it is opened, and he gets little thanks for the zeal which has, nevertheless, for a time given the soldier his due. Many things can be seen on the spot which cannot be explained fully to a power acting from a distance ; a small amount of verbal testimony places

an officer in a better position to form a correct view of the state of things than volumes of correspondence. And, indeed, it is probably not overstating the case to say, that about a quarter of an hour's conversation between heads of departments on the spot where some question arose would be more likely to bring them to a clear understanding and unanimous opinion than would six letters and six weeks' delay spent in correspondence with heads of departments at the War Office. It is no small advantage that that correspondence is unnecessary, and that time is saved, while much work is taken off the shoulders of the War Office.

On these and on other grounds, there is a great deal to be said in favour of a greater decentralization of the administrative work done at the War Office and of the greater distribution of the stores at present accumulated in one central arsenal.

Whether this decentralization be possible or not, there can be little doubt that, if it could be brought about, its effect could not be other than very great in training officers (not only departmental, but also combatant) in the work of Administration, and in developing an aptitude on their part for that kind of independent action which is at times so valuable in war, and yet the want of which has been so frequently remarked as a shortcoming in the training of British officers. As it is, War Office officials are (owing to our great centralization) surfeited with administrative details, while the talents of the great body of officers lie almost fallow and undeveloped for want of exercise.

CHAPTER III.

DISTRICT ADMINISTRATION.

NEXT in order below the War Office, the unit for administrative purposes (if it may be called so) is the *District*. In the case, however, of the three Districts into which Ireland is divided, there exists an intermediate step between them and the War Office in the shape of the Head Quarter Administration for Ireland in Dublin : these three Districts, therefore, do not (as do the others) communicate *directly* with the War Office.

Each independent command abroad is treated, in many respects, in much the same way as if it were a District : but there are circumstances connected with foreign commands, such as great distance from England, relations with Colonial Governments, the variety in the extent or importance of these commands, in some cases the separation of a command into parts distant from one another, &c., which introduce many special features into Administration abroad.

In the main, however, the administrative rules applying to Districts hold good for commands abroad with the exception of India. Indian Administration is quite independent of War Office control, and the Imperial troops serving in India are, so to speak, *lent* to the India Office, the War Office washing its hands of almost the whole of their Administration until the return of the troops to England or their passage from India to a Colony. This is not the case in the *Colonies* ; the troops there serving are as completely under the War Office as those serving at home ; although, as before stated, circumstances introduce certain differences

between Administration at home and Administration in the Colonies.

It is not possible, in the limits of this book, to go into the large subject of Indian Administration. Some differences between the home and Colonial systems will be alluded to as the cases occur. It is well to bear in mind that the chief of these differences arise from the fact that Colonies are very far distant, and that therefore the General or the Officer Commanding, and also heads of departments, are necessarily given a much greater independence of action and freedom from immediate War Office supervision. Many questions, therefore, which a General Commanding a District at home must refer for decision to the War Office can be settled in a Colony on the spot and without such reference.

The division of the United Kingdom into Districts is somewhat irregular. Not only do they differ very much in extent, but hardly any two Districts exactly resemble one another in the establishments of their administrative personnels. As to size, Districts vary inversely to the accumulation of troops : there being a large number of troops in the south of England, that part of the country is divided into several Districts, some of which are of very small extent territorially ; while, as there are but few troops in the north, the Northern District is of comparatively enormous extent. The Districts of Woolwich and Chatham are mere *Garrisons* which hardly include any territory beyond that of the garrison town giving the name. The tactical camp at Aldershot, which contains alone more troops than any other District, has a very limited territorial extent ; but it is denominated a District. The islands of Jersey and Guernsey, which cannot be conveniently joined to any other command or together, are treated as petty Districts with a very much reduced administrative personnel. The Chatham and Belfast Districts are rated as brigade commands only, and have not the full Staff given to the more important commands. The South Eastern District has within it and subordinated to its General, a brigade command at Shorncliffe, and similarly the Curragh Camp forms a brigade under the Commander of the Dublin District.

The larger Districts are subdivided into sub-districts and regimental districts for certain administrative purposes. Thus, in a District, there are Engineer sub-districts, and Commissariat sub-districts by no means identical ; but the Infantry regimental districts in a District are generally far more numerous than the sub-districts into which it is divided for other purposes. These regimental districts correspond to the depots of the Infantry territorial regiments ; and, as these are usually fairly distributed over the kingdom, it follows that an extensive District contains a great many regimental districts ; a small District, few ; while the Woolwich, Chatham, Aldershot, Jersey and Guernsey Districts have none. As an example : the Northern District is, for Engineer purposes, divided into four sub-districts ; for Commissariat purposes, it consists of seven sub-districts ; it is divided, as concerns the Army Hospital Corps, in another manner into four parts ; and it contains twenty-six Infantry regimental districts.

As regards the Auxiliary Forces, the general District organization of the kingdom is subject to certain exceptions. There is no Auxiliary Cavalry in Ireland or in the Channel Islands ; and Great Britain is divided into two Auxiliary Cavalry Districts, each under an Inspecting Officer ; the two Inspecting Officers having their head quarters respectively at York and Aldershot. The District of Chatham exists only as regards the *Regular* Forces ; the Auxiliary troops within its limits belong to the South Eastern District ; otherwise, the Auxiliary Artillery, Engineers and Infantry of each District belong to it. The Artillery is under the Officer Commanding the Royal Artillery of the District who, for this purpose, has a subordinate Field Officer of Royal Artillery (or sometimes two) in immediate charge of Auxiliary Artillery. The Engineers are under the District Commanding Royal Engineer. The Auxiliary Infantry forms an integral part of the territorial regiments of the District.

Having thus premised that no two Districts exactly resemble one another, and that between some the difference is very great, it will be sufficient for our present purpose if

we consider the administrative working within what may be called an *average* District.

A District is commanded by a General Officer ; usually he is a Major General ; but whatever his rank he is officially termed the 'General Officer Commanding' the District. The General Officer Commanding always has an Aide-de-Camp : an Officer who is attached to him personally and whose rank is never higher than that of Major. He attends to the military household of the General, travels with him, assists him in his correspondence and carries his orders in the field.

Under the General Officer Commanding, the actual work of the Command and Administration of the District is carried out by the General Staff and the departmental officers attached to it.

The Staff Officers are :

- i. { Assistant-Adjutant-General (a Field Officer, usually a Colonel).
Deputy-Assistant-Adjutant-General (a Major or Captain).
- ii. { Assistant-Quarter-Master-General (a Field Officer, usually a Colonel).
Deputy - Assistant - Quarter - Master - General (a Major or Captain).
- iii. Deputy-Assistant-Adjutant-General for Musketry (a Major or Captain).
- iv. Garrison Instructor (a Major or Captain).
- v. Officer Commanding Royal Artillery (a Colonel).
- vi. Commanding Royal Engineer (a Colonel).

The departmental chiefs are :

- vii. The Senior Commissariat Officer.
- viii. The Senior Ordnance Store Officer.
- ix. The District Paymaster.
- x. The Principal Medical Officer.

There is also, in the District, an Inspector or Sub-Inspector of Military Schools.

There is no District head to the Veterinary Department. In most Districts, there is, at the Head Quarter station, a

Veterinary Surgeon whose duties include the charge of the horses belonging to the Staff and departmental officers and of such detachments as may not be specially provided for. But there is no officer in whose hands the veterinary duties of a District are centralized.

The various Chaplains who may be stationed in the District have no recognized departmental superior in that District; all those of the Anglican Church correspond directly with the Chaplain-General.

The General Officer Commanding the District is supreme in his command; the discipline of all officers and troops within it is in his hands; and this rule applies quite as much to the officers of administrative departments as to others. He is entitled to the services of *all*, and they must, in all cases, obey him.

But here comes a rather delicate point in connection with administrative services. It has been seen that the head of each department in the District is not only the chief of his particular service as regards the General, but also a subordinate of the *War Office* chief of that service. Thus, the Senior Commissariat Officer is the subordinate of the General and also of the Director of Supplies; the Senior Ordnance Store Officer, of the General and also of the Director of Artillery and Stores; &c.

That this complication should exist is clearly an effect of the direct centralization of all administrative services at the War Office. If all questions of mere routine could be finally settled on the General's responsibility in the District, there would remain only for transmission to the War Office the class of administrative business which, as will be described, already passes thither from heads of departments through the General.

However, to diminish the inconvenience arising from these double relations, and to prevent any evils generating from a sense of a divided allegiance on the part of heads of services, it is obvious that certain rules must be laid down; accordingly this has been done, and the general rules are, broadly, as follows :—

On matters connected with the regular routine duties of his department the District head of that department receives instructions directly from his War Office superior, with whom on these subjects he also corresponds directly. Most of these matters are simply the working out of predetermined and published regulations. The greater number of the returns rendered from departments are included in this class of work. This is a simple matter of convenience which saves time and circumlocution, and it cannot be supposed that the General Officer Commanding can have any wish to burden himself with the transmission of such documents or questions.

But any *special* matter or application, even if it be intended to reach the War Office head of the applicant's own department, must go to the General for transmission ; as must also any subject concerning another department within the District which he may require to have settled at the War Office. And every administrative officer is, within the Regulations published for his guidance, completely at the disposal of the General Officer Commanding.

Even if the General's orders should entail a departure from the departmental Regulations, it is the duty of the administrative officer, after having submitted the difficulty to the General, to obey his order should he persist in it. Only, in this case, he must report the occurrence, through the General himself, to the War Office. General, or other Officers Commanding, have, in certain emergencies requiring immediate action, a discretionary power to dispense with the course which is essential under ordinary circumstances.

Although much routine duty is transacted by direct correspondence between the War Office and District administrative officers, there is, of course, a considerable amount which never goes beyond the District, and, as regards this portion of his work,

the administrative officer is, clearly, altogether in relations with the General Officer Commanding and no one else.

Administrative officers, in common with all others serving in a command, obtain their leave of absence from the Officer Commanding. But, inasmuch as their absence may entail inconvenience departmentally, especially if it were not known at the War Office, heads of departments must, in this matter of their private convenience, obtain the sanction of their War Office departmental chief previous to making an application for leave to the Officer Commanding.

We have now to consider the administrative work done in the District by the personnel above enumerated.

The General Officer Commanding a District, independently of the executive and disciplinary duties belonging to the command, makes himself acquainted with the resources and military condition of his District.

In particular, he keeps himself informed as to the completeness and serviceability of all the equipment within his command, which includes the armaments of defensive works, the stock of ammunition in magazines and the equipment of troops and barracks.

He is responsible for the distribution, quartering, and movement of troops within his District.

No soldier can be discharged without reference to the General Officer Commanding. In most cases he has power to carry out discharges without obtaining the sanction of higher authority, but certain special cases must be submitted by him to the Adjutant-General of the Forces or, in Ireland, to the Deputy-Adjutant-General at Dublin. Every General Commanding a District at home forwards every Saturday to one or the other of the offices above-mentioned, as the case may be, a nominal list of the discharges he has carried out during the preceding week (Army Form C. 380) accompanied by the discharge documents. The discharges which must be referred to superior authority for approval are mentioned hereafter under the head of Regimental Administration.

The course followed by General Officers Commanding as regards men brought forward for invaliding is described later under the head of the Medical Department.

No horse may be cast without having been seen by a General Officer (Queen's Regulations, Sect. XI. para. 16). Usually the General Officer is the Inspector-General of Cavalry as far as Cavalry horses are concerned ; but the duty may devolve on the General Officer Commanding the District. At home stations, no horse can be definitely cast without the approval of the Field Marshal Commanding-in-Chief, obtained through the Adjutant-General ; abroad, the sanction of the General or other Officer Commanding is sufficient. Exceptionally, however, where immediate action is necessary on the spot, the Officer Commanding the corps may, after certain formalities, order the *destruction* of a horse. This case will be alluded to in treating of Regimental Administration.

The General Officer Commanding has, within certain limits, discretionary power in emergencies to order issues of supplies or stores not provided for by standing regulations and to order the Commanding Royal Engineer to undertake work which, in the ordinary course of things, would require War Office authority. But whenever the General uses this discretionary power he is at once to report the circumstances to the proper authority at the War Office.

The two Staff Colonels who are the direct assistants of the General Officer Commanding in his functions of command also assist him in administrative duties. These Officers are both styled 'Assistant-Adjutant-General' and 'Assistant-Quarter-Master-General' so that they may be interchangeable ; but, practically, they divide the work between them ; one taking the duty of Assistant-Adjutant-General and the other that of Assistant-Quarter-Master-General. As regards these Officers, the double relation to two distinct authorities which exists as regards the heads of departmental administrative services does *not* exist. They have no communication with the War Office, except through, or in the name of, the General Officer Commanding.

The business of the Adjutant-General's and Quarter-Master-General's divisions in the District being, of course, less in amount and less elaborate than it is at the War Office, the distribution of this business between the two divisions, although in the main the same, is in some particulars subject to slight modification. Thus the Assistant-Quarter-Master-General of a District may in some cases take the duties corresponding to those performed at the War Office by the Deputy-Adjutant-General for Auxiliary Forces ; while the class of work done at the War Office by the Military Secretary falls to the Assistant-Adjutant-General.

I. THE ADJUTANT-GENERAL'S DIVISION IN THE DISTRICT.

The Assistant-Adjutant-General of a District is fully occupied in attending to the executive duties of the command, to disciplinary affairs, to the preparation of returns, &c. He has little to do with administrative matters except that, being the channel through which all orders are communicated and the General's mouthpiece, he finds himself in relation with the heads of all services. But the heads of departments have the right reserved to them, by the various books of regulations, of direct personal communication with the General Officer Commanding.

The Deputy-Assistant-Adjutant-General is simply an assistant to the Assistant-Adjutant-General. The duties are, in most Districts, combined with those of Deputy-Assistant-Quarter-Master-General ; the same Major or Captain acting as assistant to both the Staff Colonels.

II. THE QUARTER-MASTER-GENERAL'S DIVISION IN THE DISTRICT.

The duties of the Assistant-Quarter-Master-General are more closely connected with Administration than are those of the Assistant-Adjutant-General.

He superintends the distribution and quartering of the troops. These duties throw him into relation with the Commissariat Department. He ascertains from the head of

that department and from the Commanding Royal Engineer the amount and the condition of all buildings and barracks in the District. He receives all communications from corps or officers on the question of quarters or accommodation of any kind. Questions as to re-appropriation of quarters or buildings are considered by him and submitted by him to the General.

The Assistant-Quarter-Master-General has among other things to provide prison accommodation for soldiers under sentence by courts martial. In some Districts, there are military prisons; in this case the question is simple; for the man is without more ado committed to one of these gaols. But many Districts are wholly dependent for prison room on certain civil gaols, in each of which a certain number of cells are set apart by order of the Government for the imprisonment of soldiers. The Assistant-Quarter-Master-General distributes the prisoners among these gaols with a due regard to the neighbourhood of each to the stations from which the prisoners are to be moved and to the amount of unoccupied cells in each. To do this a *prison-book* is kept in his office which shows him how all his cells are allotted, the date at which each prisoner's sentence will expire, and consequently a cell become vacant.

For the purpose of conducting prisoners to gaol, there are, at the Head Quarters of every District, two or three *Escort Warders*. These men are selected pensioners and are under Military Law. When a prisoner or prisoners have to be conveyed to a gaol at any distance, an Escort Warder is provided with a route and directed to take over the man or men from their corps. He attends with suits of prison clothing and handcuffs at the guard-room and escorts the prisoner or prisoners to their destination. The prisoners travel in prison clothing, the Escort Warder taking with him the prisoners' regimental clothing if the men are not to be discharged after their release. He deposits the regimental clothing in the hands of the Governor of the prison for the use of the men on release. When no Escort Warders are available, escorts of the troops must do the duty. In this

case, the prisoners travel in uniform, which is brought back to the corps by the commander of the escort if the men are to be discharged after their imprisonment, or, if not, is left, pending the prisoners' release, in charge of the prison Governor. When men are *released* from prison, their corps is directed to send a non-commissioned officer for them.

The *movement* of troops is another important duty of the Assistant-Quarter-Master-General. He makes all necessary Staff arrangements for the reception, rationing, transport &c. of bodies of men. This work throws him into relation with various services. If troops have to be disembarked an officer of the Quarter-Master-General's division must await the arrival of the troop-ship, go on board and concert with the Naval Officer Commanding the best manner, time, &c. for putting the troops ashore. The officer receives from the Commanding Officer of the troops on board his 'disembarkation return' (Army Form B 135 for regiments, B 125 for drafts).

Meanwhile, the necessary transport will be awaiting at the landing-place, having been requisitioned by the Assistant-Quarter-Master-General from the Senior Commissariat Officer. The same officer will also have been ordered to prepare the necessary amount of rations. Converse operations are performed (always watched by an officer of the Quarter-Master-General's division) on the embarkation of troops.

When troops are moved by rail, the Assistant-Quarter-Master-General apprizes and makes all needful arrangements with the railway companies concerned, without the intervention of the Commissariat Department, which has nothing to do with railway transport.

When considerable bodies of troops are moved by rail, special trains are usually secured beforehand by the Assistant-Quarter-Master-General; or arrangements may be made for attaching to ordinary trains a sufficient number of carriages, trucks and horse-boxes. But small parties are almost always despatched by means of the ordinary trains and steamboats.

When a body of troops is ordered to move, the Commanding Officer is furnished by the Assistant-Quarter-Master-General with a *route*. If the movement is wholly within the

District the route is a *District route*, and emanates from the Assistant-Quarter-Master-General under the General's authority. If the movement is to extend beyond the District, a route signed by the Quarter-Master-General at the Horse Guards, and called a *General route*, is sent down to the General Officer Commanding the District in which the troops are stationed and is forwarded by his Assistant-Quarter-Master-General to the Officer Commanding the corps.

A *route* is the authority under which a movement of troops is carried out. It differs from a simple order by the fact that the orders of military officers are binding only on the Army, whereas the route is a *legal instrument*, issuing originally from the Secretary of State for War, in virtue of powers conferred on him by Section 103 of the Army Act. It is, therefore, binding on *all* persons with whom the troops may come in contact during the movement. Thus, a mere order would not entitle troops to billets or compel civilians to furnish transport, &c. The form of a route (Army Form O 1736) begins with a short printed paragraph, signed by the Secretary of State, authorizing, in general terms, the movement to be filled in by order of the military officer. Then follows the direction of this officer (Field Marshal Commanding-in-Chief or General, as the case may be) describing the movement, the itinerary to be followed, the means of travelling (by march, by rail, by steam, &c.) and specifying the corps, body of troops, party, or men to proceed. The officer or non-commissioned officer in command of the troops keeps this document in his possession ; he has to fill in the exact strength of the body of troops ; if billets or transport are required on the march, he not only uses this route as his authority, but he must obtain the necessary entries from the proper civil authorities. At the end of the journey, he signs it and sends it to the Paymaster of the corps or District.

When bodies of troops travel by ordinary trains or steam-packet, the commander, before starting, produces his route to the Paymaster of his corps and obtains from him *warrants* for the railway or other companies. These are virtually

orders on the companies for tickets to travel for the party. They specify the number and composition of the party and are given out instead of payment by the commander as he proceeds on his journey. The company concerned issues a ticket in exchange for each warrant, and can then, by means of the latter document, recover the amount due by Government according to regulated rates for the conveyance furnished; while the route itself, when it finds its way back to the Pay Department, shows that the warrants were properly issued.

Information on all points connected with the topography the statistics, the resources, the communications, &c. of the District is a Quarter-Master-General's question. He is expected to keep his General completely informed on all such matters and on such as have a strategical or tactical bearing. Consequently, all reconnaissances are conducted under his direction.

Instruction in Army signalling is another matter under the Assistant-Quarter-Master-General.

The superintendence of canteens, and recreation rooms, and of the system of cooking carried out in the District, are minor matters of Administration to which the Assistant-Quarter-Master-General attends.

III. MUSKETRY IN THE DISTRICT.

The Deputy-Assistant-Adjutant-General for Musketry has no administrative functions. The appointment is held by a Captain or Major who has qualified at the Hythe School of Musketry: it is not necessary that he should have qualified himself at the Staff College as in the case of other officers holding Staff employment.

His duties are to supervise the musketry instruction of all corps within the District and compile the returns connected with it for transmission to the Inspector-General of Musketry at Hythe.

It is necessary to say that this officer does not exist on the establishment of every District: certain Districts are,

for musketry purposes, grouped together : others, however, are independent in this respect.

IV. GARRISON INSTRUCTION.

The Garrison Instructor of the District is an officer of the rank of Captain or Major who has passed through the Staff College. He is departmentally under the Director-General of Military Education and is charged with the instruction of officers in professional subjects which enables them to pass their examinations for promotion. He is expected to afford instruction, in addition to the regular courses held twice a year, to all officers requiring it and to assist those who are preparing for entrance to the Staff College. He moreover superintends the short regimental courses of instruction in field sketching and reconnaissance for non-commissioned officers throughout the District. He is available generally for Staff duty under the General Officer Commanding and is expected to give him all information that he may require on the matters above mentioned.

His duties are administrative so far that he is the channel through which (by Army Circular 187 of 1880) Officers Commanding corps obtain instruments and materials on loan for the instruction of non-commissioned officers before mentioned, and that he is in charge of a small *Reference Library* of military works from which all officers in the District can borrow books for their instruction in professional subjects. The great dearth of technical military libraries in this country makes it a matter of desire that these little collections should be greatly expanded so as to form a valuable military library for the District, accessible to all the officers serving therein.

As the title of *Garrison Instructor* is somewhat misleading, it becomes necessary to explain that he is in no way connected with one more than with another garrison in the District, but that his duties extend to the whole command.

V. THE ROYAL ARTILLERY DEPARTMENT WITHIN THE DISTRICT.

The Artillery service has a double aspect : in the first place, the Royal Artillery is a *corps of troops* ; in the second place, there are duties in connection with defensive works and their armaments which fall to the Artillery in the exercise of which it must be looked upon as an administrative *department*, albeit the term of 'Royal Artillery Department' is not one officially recognized, as is that of 'Royal Engineer Department.'

In every District there is a Colonel of Artillery termed the 'Officer Commanding the Royal Artillery,' who is, at one and the same time, the Commanding Officer of all the Artillery troops which may be stationed within the District and the head of all the administrative services to which allusion has just been made. He also acts with respect to the Assistant-Adjutant-General of the District somewhat as does the Deputy-Adjutant-General of Royal Artillery at the War Office to the Adjutant-General as regards the District affairs of the Artillery. He commands the Royal Artillery directly, and the Auxiliary Artillery through the medium of the Lieutenant-Colonel or Lieutenant-Colonels of Royal Artillery specially appointed to the commands of Auxiliary Artillery sub-districts within the District.

The Officer Commanding the Royal Artillery has a Captain of his own corps to assist him in his duties : this officer is the *Brigade-Major* of Royal Artillery.

As Commanding Officer of the Artillery troops of the District, the Officer Commanding the Royal Artillery stands in the same relation to the General Officer Commanding as does every other Commanding Officer ; corresponding through the General on special questions peculiar to the Royal Artillery with the Deputy-Adjutant-General of that Corps at the Horse Guards, to whom also he sends his periodical returns directly.

The administrative work of the Officer Commanding the

Royal Artillery is that connected with the charge of defensive works and their equipment.

It has been said that as soon as the Royal Engineer Department has completed the construction of a defensive work, the Commanding Royal Engineer hands it over to the Officer Commanding the Royal Artillery in the same way as he hands over barracks to the custody of the Commissariat Department.

The *equipment* of a work depends on its armament ; and its armament is predetermined when the work is planned. The details of this equipment are given in the ' Regulations for the Equipment of the Army,' and include the guns, carriages (with all their subsidiary stores), stores for the conduct of the Artillery service of the work, and ammunition in regulated proportions.

The stores forming the equipment of a new work are despatched by the Commissary-General of Ordnance at the Royal Arsenal to the Senior Ordnance Store Officer of the District. The Officer Commanding the Royal Artillery draws the stores from the Senior Ordnance Store Officer, equips the work and fills the expense magazines.

The Officer Commanding the Royal Artillery forwards an annual estimate of the stores and ammunition he will require for maintaining his equipment to the Senior Ordnance Store Officer. This estimate is examined by the Senior Ordnance Store Officer to ascertain that the regulated proportions of stores are not exceeded. If necessary, it is returned for amendment or explanation, and when it is ultimately satisfactorily made out it is, along with those from other services, embodied in the Senior Ordnance Store Officer's annual demand.

Being in charge of fortified works, the Officer Commanding the Royal Artillery calls upon the Commanding Royal Engineer to execute any repairs or alterations which he may think necessary. But although works are in the custody of the Artillery, the Commanding Royal Engineer remains responsible for the preservation of the fabric of all works and buildings, and therefore he must periodically inspect them and must himself note any repair which may have

become necessary, even if the Officer Commanding the Royal Artillery should not have drawn attention to it.

Similarly, as the Senior Ordnance Store Officer is interested in the condition of all the stores and equipment in fortified works, and in the state of the expense magazines and ammunition, he also must have access to them periodically to make his inspection.

Consequently, it is ordered that, at least once a year, the Officer Commanding the Royal Artillery, the Commanding Royal Engineer, and the Senior Ordnance Store Officer shall hold a *joint inspection* of all works, magazines, stores, &c., of *all* their Departments. They do not do so as a board; but their doing so conjointly expedites business, as they are able to settle most questions on the spot amongst themselves by verbal intercommunication and discussion. A report is made to the General that this joint inspection has been held before that officer makes his annual inspection report to the War Office.

An officer of Royal Artillery is detailed to form part of the half-yearly board of survey which assembles at every station where there may be a reserve depot of stores for the examination of all stores in charge of the Ordnance Store Department. This is because many articles are of the character of warlike stores, and of these an Artillery officer is presumed to have a better technical knowledge than that possessed by others.

The Inspector-General of Royal Artillery periodically inspects every Artillery command: this inspection extends to the efficiency of all Artillery troops in the District and of the equipment in their possession, and also of the equipment of all defensive works.

The reports and returns connected with the Artillery troops are sent direct to the Deputy-Adjutant-General of Royal Artillery at the War Office. Those connected with the matériel and armaments of works go to the Director of Artillery and Stores, a duplicate being sent to the Deputy-Adjutant-General.

There is, in the Royal Artillery, a special body of men

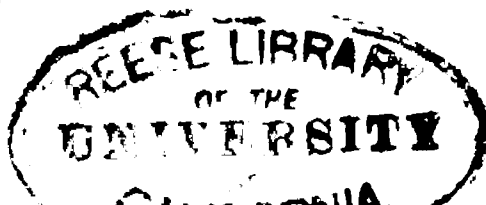
called the 'Coast Brigade of Royal Artillery.' The men of this body, which is distributed in detachments all over the country, are utilized as custodians of fortified works and of their equipment and expense magazines. Certain works have no permanent Artillery garrison, in which case the Royal Artillery Department is represented altogether by a party of these men. In other works, there may be quartered a greater or less number of Garrison Artillery, and these troops will take charge of the guns, &c., which form the armament; but, even in these cases, there always remains a great deal of miscellaneous duty connected with the charge of the work which cannot conveniently be handed over to the ordinary Artillery garrison, and therefore there is still present a party of the Coast Brigade. Even the ordinary well-known sea-side martello towers, when they have not been dismantled, are generally occupied by two or three gunners; or it may be that the presence of a solitary soldier of the Coast Brigade represents that the building is in the charge of the Royal Artillery.

A fortified work may contain within it ordinary barracks, and generally does contain reserve magazines from which the expense magazines are filled. It is to be understood that only the *fortified* portions of the works and the expense magazines are in charge of the Royal Artillery. The custody of barracks is a function of the Commissariat Department, while *reserve* magazines and storehouses are in the charge of the Ordnance Store Department.

VI. THE ROYAL ENGINEER DEPARTMENT IN THE DISTRICT.

The position of the Commanding Royal Engineer of a District is somewhat similar to that of the Officer Commanding the Royal Artillery, the Royal Engineers being at one and the same time a *corps* and a *department*. The *military* duties of the Royal Engineers, however, are, in peace time, very light when compared with the important *administrative* duties which fall to their share.

The Commanding Royal Engineer of a District is a



Colonel under the command of the General Officer Commanding the District ; but he is also departmentally the subordinate of the Inspector-General of Fortifications at the War Office.

The administrative duties of the Royal Engineer Department have already been generally described while speaking of the Directorship of Works (see p. 48) ; the Commanding Royal Engineer is at the head of those services in the District ; it will therefore be convenient to recapitulate the items of this business, and to add, in rather greater detail, the manner in which they are transacted in the District.

(a) Business connected with Engineer *contracts* or *arrangements* for :—

- The construction and maintenance of works ;
- The purchase, sale, or hire of lands or buildings ;
- The disposal of the produce of lands ;
- The purchase or sale of building materials ;
- The hire of labour for Engineer services.

(b) Business relating to :

- The planning and designing of works ;
- The execution or construction of works ;
- The repair or alteration of constructed works ;
- The conservation of lands.

(c) Business connected with :

- The charge or custody of works ;
- The charge or custody of lands.

In addition to these principal matters may be mentioned the minor administrative duty of furnishing the troops with such tools and appliances as may be necessary for their instruction in Field Fortification.

Business included under head (a) above.

The manner in which the class of business described above under head (a) is conducted has been fully described, so far as contracts are concerned, in speaking of the Director of

Army Contracts (see p. 55). The actual contracts are kept by this official at the War Office, and not in the District Royal Engineer office.

The purchase and sale of land and buildings in a District is managed, on behalf of the War Office, by the Commanding Royal Engineer. If the initiative in the matter has not already been taken by the Secretary of State through the Inspector-General of Fortifications, any proposals for buying or selling land or buildings must, of course, be referred through the Inspector-General to the Secretary of State. The title deeds are kept by the War Office ; but they are sent to the office of the Commanding Royal Engineer of the District to be noted, after which they are returned. An accurate plan of the property is then forwarded to the Inspector-General of Fortifications.

Lands or buildings may not be hired without the special sanction of the Secretary of State for War. When such property is to be acquired *for periods of 21 years or more*, the Commanding Royal Engineer conducts the transaction under the authority of the Inspector-General of Fortifications. Proposals for hiring *for shorter periods* emanate from the Senior Commissariat Officer, who makes his application to the General Officer Commanding. The General refers the proposals to the Commanding Royal Engineer, who may propose that instead of hiring, some work may be constructed, or may suggest the resumption by the War Department of other property which may have been let. Before a building is finally hired, the Commanding Royal Engineer inspects it ; which he also does before it is surrendered. Leases or agreements for short hirings are sent by the Senior Commissariat Officer to the Royal Engineer office for record and returned by the Commanding Royal Engineer ; those for long hirings are kept in the Royal Engineer office.

Lands or buildings not required for military purposes may be let to tenants, but only with the special sanction of the Secretary of State for War. The Commanding Royal Engineer submits the proposals to the War Office, after

having satisfied himself that the property is not required for the purposes of any department and after obtaining the signature of the General Officer Commanding to the report which he makes on this occasion. In this report he gives a full account of the property and estimates the sum for which it will probably let. If the Secretary of State sanctions the proceeding, the Inspector-General of Fortifications informs the Commanding Royal Engineer, who then forwards to the Senior Commissariat Officer an agreement form containing the conditions. The Senior Commissariat Officer then takes steps to find a tenant. The letting is nominally on annual tenure, but the intending tenant is informed that he will not be disturbed for *seven years* if all conditions be observed by him, unless there be urgent reasons to the contrary. After seven years, the letting is reconsidered. Tenders for lettings are sent to the Director of Army Contracts.

The letting of the right of grazing over War Department property is treated as a letting of land. The sale of produce from War Department lands is treated locally. The Commanding Royal Engineer communicates with the Senior Commissariat Officer. The latter advertizes the intended sale in the same way as he does Commissariat contracts. The tenders are opened in the presence of the Commanding Royal Engineer or of some officer representing him.

When special stores or materials which cannot be furnished by the Ordnance Store Department are required for any work to be undertaken, they are separately demanded by the Commanding Royal Engineer, and in certain cases he may be ordered to purchase them himself.

Surplus building materials or unserviceable stores are handed over to the Ordnance Store Department for sale.

The Commanding Royal Engineer makes any necessary arrangement for the hire of such civil labour as may be sanctioned for the execution of Engineer works in the District.

Business included under head (b) above.

Whenever it is proposed to construct buildings for the use of the troops or for a department, &c., at a station, the Commanding Royal Engineer suggests a site to the General Officer Commanding the District. The General assembles a board of officers to consider the matter and report upon it to him. The board is composed of

1. The head of the department concerned, the Commanding Officer of a regiment which is to occupy the building, or other officer immediately interested.
2. An officer not under the rank of Captain.
3. The Commanding Royal Engineer or some other Engineer officer.
4. A Medical officer attends.
5. In the case of stables, a Veterinary Surgeon is also a member of the board.

The General Officer Commanding transmits the report of the board, with his own and the Commanding Royal Engineer's opinions attached, to the Secretary of State for War.

Works, when not designed in the Inspector-General of Fortifications' office, are planned on the spot, either by the Commanding Royal Engineer of the District or by some officer under his orders. In the latter case, they are submitted to the Inspector-General, and in both cases the approval of the Secretary of State of the designs is obtained by the Inspector-General of Fortifications before they are transmitted to the Commanding Royal Engineer to be acted upon.

Works of all kinds, be they defensible works, barracks, or other military buildings, or such works as military roads, bridges, &c., are executed in one of four ways or partly by these four ways in combination, viz. :—

1. By contract,
2. By hired civil labour,
3. By military labour,
4. By convict labour.

When works are constructed by contract, the duty of the Royal Engineer Department is limited to a constant supervision that the designs are followed, that the quality of the work done is satisfactory, and that the conditions of the contract generally, as regards time and all other points, are adhered to.

When civil labour is hired, the whole direction of the work to be done falls on the Royal Engineer Department.

It is to be understood that, whenever a work is executed by a contractor, he as a general rule provides his own materials; and contractors' workmen or labourers, and also labourers directly hired, provide their own tools and appliances.

Military labour is to be used when it is available. The instructions of the General Officer Commanding the District on the employment of troops are taken by the Commanding Royal Engineer, and the men so employed receive working pay, the issue of which is regulated by paragraphs 528 and 529 of the Royal Engineer Regulations.

On the completion of any work chargeable to the vote for 'fortifications' (see p. 47), the Commanding Royal Engineer reports the fact to the Inspector-General of Fortifications through the General Officer Commanding the District and receives the authority to hand it over: if it be a fortified work, to the Officer Commanding the Royal Artillery; if it be an Ordnance Store building, to the Senior Officer of that department.

When a work chargeable to the vote for 'barracks' is completed, the Commanding Royal Engineer reports the fact through the General Officer Commanding to the Inspector-General of Fortifications and also applies to the General Officer Commanding the District for a board of officers to inspect it and report upon its fitness for the purpose it is intended to fulfil. This board is (except in the case of stables) composed of a Field Officer as president, with a Captain and an officer of Royal Engineers as members; a Medical officer also attends the board. In the case of stables, a Veterinary Surgeon replaces the Captain, and no-

Medical officer attends. This board is appointed by the General without reference to the War Office. It may at once pass the work, or it may report in favour of certain additions or alterations. The report of the board is forwarded by the General to the Inspector-General of Fortifications; in the event of any additions or alterations having been suggested in it, the General, before forwarding the report, obtains and appends the report and the estimate of the Commanding Royal Engineer on the additions or alterations recommended. When these matters have been finally settled, the Commanding Royal Engineer awaits the instructions of the Secretary of State, conveyed to him by the Inspector-General of Fortifications, to hand over the charge to the Commissariat Department.

Although, as a general rule, no works are undertaken save those previously sanctioned by the Secretary of State, there are special rules by which, in great emergencies (such as war or rebellion), the General Officer Commanding may call on the Commanding Royal Engineer to construct works of defence, &c., *without* immediate reference to the War Office, postponing, if it be necessary, any other work.

The repair and general maintenance of the fabric of works, including all fixtures, is a duty of the Royal Engineer Department. Most of these repairs are executed by the triennial contractor (concerning whom see 'Directorship of Contracts'); but troops occupying barracks may be allowed to execute their own repairs. In all cases, however, the Royal Engineer Department being responsible for the proper execution of the work done, inspects it, either on completion or at the next periodical inspection.

The external painting connected with barracks, &c., is done every 4 years; and internal painting and papering every 8 years. Whitewashing is executed by the troops.

Every month, the Commanding Royal Engineer receives from Officers Commanding corps their requisitions on Army Form K 1307 for the repairs they wish executed; unless the troops execute their own repairs, when he receives a monthly return of those repairs on Army Form K 1278.

so that at the next quarterly inspection they may be examined.

The departmental workshops of the Royal Engineer Department are available for the repair, conversion or manufacture of articles, not only for its own purposes, but also for the Ordnance Store Department. The Senior Officer of the Ordnance Store Department informs the Commanding Royal Engineer yearly in September concerning the articles he wishes made for the ensuing year. In order that the expense of such work may be adjusted between the departments, and charged to the vote for stores, the Commanding Royal Engineer returns it in his estimates.

Repairs connected with lands are executed by the triennial contractor as for barracks.

To obtain the money to cover the expenditure on works and Engineer services in a District, it is necessary that *estimates* of the probable cost should be sent in to the War Office for sanction.

It has been stated that the Army Estimates include a vote for 'Works and Buildings.' This vote divides into 3 heads :—

1. Fortifications and Ordnance Store buildings.
2. Barracks.
3. Manufacturing Establishments.

The general estimate of the Inspector-General of Fortifications and Director of Works is based on the estimates of District Commanding Royal Engineers. The case of Manufacturing Establishments is evidently exceptional, and District Commanding Royal Engineer's estimates refer to the first two headings given above.

The estimate under each of these headings subdivides into three parts :—

1. New works, additions, alterations, or improvements to cost 1,000*l.* or more.
2. Works of the same kind to cost less than 1,000*l.*
3. Current repairs.

The course adopted in preparing estimates for the work to be done in a District is the following.

The Officer Commanding the Royal Artillery (who is in charge of all fortified works) yearly sends in requisitions for such work to be done as he judges to be necessary to the General Officer Commanding. The latter officer consults the Commanding Royal Engineer and inserts his own and that officer's remarks on the requisitions which he then forwards in duplicate to the Quarter-Master-General at the War Office in duplicate, not later than the 1st July.

The Quarter-Master-General next submits the requisitions to the Field Marshal Commanding-in-Chief, who approves or revises them, and sends them on with his remarks to the Secretary of State.

On this, the Secretary of State decides on what instructions he shall give to the Commanding Royal Engineer, and he returns the requisitions to him with these instructions as to framing an approximate estimate for defensive works and buildings of that description.

But besides works of that class just mentioned, Ordnance Store buildings are also included in the portion of the vote for fortifications. The Senior Ordnance Store Officer, therefore, also makes out requisitions on Army Form M 1424 which he sends to the Commanding Royal Engineer, who remarks upon them and forwards them thus noted to the General Officer Commanding not later than the 1st July.

The General Officer Commanding enters on these requisitions his own remarks and his opinion on the relative importance of the items and forwards them, by the 1st July, to the Secretary of State, who decides in this case, as in that of defensive works, how much the Commanding Royal Engineers is to include in his approximate estimate.

Thus the Commanding Royal Engineer is in a position to frame his approximate estimate for that portion of the vote relating to fortifications and Ordnance Store buildings, which he then prepares in duplicate on Army Form M 1421, and forwards one copy to the Inspector-General of Fortifications so as to reach him by the 1st September.

This copy is returned revised by the Inspector-General to the Commanding Royal Engineer, who alters the other copy

conformably and sends it in its turn to the Inspector-General of Fortifications.

With regard to the portion of the vote relating to 'barracks,' the General Officer Commanding compiles a list of all the services the cost of which he wishes charged in the Army Estimates for the year beginning on the following 1st April from information or reports derived from the various Commanding Officers and heads of departments serving under him, and the approximate estimate for barracks is thus arrived at.

The General calls on the Commanding Royal Engineer to insert his remarks and make approximate estimates of the cost of each item ; he then inserts his own observations and transmits the list so as to reach the Quarter-Master-General at the War Office by the 30th June.

The Quarter-Master-General submits the lists thus received to the Field Marshal Commanding-in-Chief, and then returns it with his remarks to the General Officer Commanding the District.

The General reconsiders the list thus remarked upon by the Commander-in-Chief, strikes out any items which he may no longer recommend or which he considers may be postponed to another year, and then instructs the Commanding Royal Engineer what services he is to estimate for, in doing which the total required under part 2 (new works, &c., costing less than 1,000*l.* each) is, save in urgent cases, not to exceed the average of the preceding three years.

The list thus revised is made out and includes the 'approximate barrack annual estimate.' It is again sent to the War Office by the Commanding Royal Engineer as early as possible and not later than the 15th August.

In subsequently preparing *detailed* estimates, officers are not strictly bound down by the approximate estimates, but it is desirable that the detailed sums should not *exceed* those in the approximation, and thus in estimating services approximately, officers are careful not to understate the cost.

The next process is to make out and forward detailed estimates. These are made out, that for fortifications, &c.,

on Army Form M 1421 (as for approximate estimate), that for barracks on Army Form M 1418. They are sent in to the Secretary of State as soon as possible after the Commanding Royal Engineer has received his instructions (as before detailed) on the two approximate estimates, but always before the 1st November of each year. An office copy of each is kept by the Commanding Royal Engineer.

The details which Commanding Royal Engineer of Districts and Commands abroad must attend to in framing these estimates will be found in Section XI. of the Regulations for the Royal Engineer Department, 1882.

The barrack estimates contain a report in which the Commanding Royal Engineer explains the necessity for each service, his opinions and proposals on them, the reasons for adopting any particular course, &c. The estimate is also accompanied by a separate *abstract* on foolscap paper, and by a separate 'detail form' (Army Form M 1417) for each item, giving the originally proposed details with the modifications subsequently introduced. Each of these forms is illustrated when necessary by plans or sketches, either in the margin or appended to them.

The detailed estimates, having been revised under the instructions of the Secretary of State, are returned, with all the documents except the abstract, to the Commanding Royal Engineer, who alters his office copy so as to conform in every respect and then returns the original estimates to the Inspector-General of Fortifications accompanied by any observations he may have to make.

Thus ultimately, the sum to be spent on Engineer services during the ensuing year in each District is definitely fixed before the date by which the Army Estimates are passed, which always takes place before the 1st April, the day on which the financial year begins. The course followed in sending estimates from foreign commands differs a little from that laid down for Districts, but it does not seem needful to go into the details of these differences in this elementary book.

It may occur that unforeseen circumstances of importance may render necessary further demands for money. In this

ensuing year. It must reach the Inspector-General not later than the 1st November, so as to allow time for correspondence and consideration before the work he has recommended can be passed and the expense to be incurred included in the votes for works in the next year's Army Estimates.

At the quarterly inspections, the officer who, with the approval of the General Officer Commanding, is appointed by the Commanding Royal Engineer to inspect the property at a station, sends in his report to the last-named officer.

Besides the regular periodical inspections just noticed, a member of the Royal Engineer Department must attend all marching-in or marching-out inspections when a corps of troops takes over any barrack or building on arrival or finally leaves it. When troops are about to arrive or leave, the Commanding Royal Engineer receives a notification from the General to that effect and forthwith details an officer or subordinate to attend the inspection and verify the condition of the buildings and fixtures which the troops have to take or to give over.

The heads of the Royal Engineer and Commissariat Departments at a station usually arrange so that the marching-in and the marching-out inspections held by both departments shall take place simultaneously as a matter of convenience (see p. 434).

The correspondence and documents connected with the assessing and payment of Engineer barrack or hospital damages are described in Section V. of the Regulations for the Royal Engineer Department and in paragraphs 229 to 235 of the Financial Instructions.

The supply of gas and water to barracks, &c. is a Commissariat service; but the Royal Engineer Department is answerable for the condition of all pipes, meters, lamps, pumps or machinery connected with these supplies. The working of all machinery (whether connected with these services or not) is inspected once a week. The watering of sliding gas-pendents is an Engineer service to be performed at least every four months.

The Engineer services of a District involve the use of a

considerable amount of stores and materials, either as the means of carrying out current routine services or to be worked up in the construction of buildings or other works. These stores are of two kinds : 1st. Ordinary stores in general use throughout the service ; such as intrenching or other tools, instruments, and articles of equipment generally : 2nd. Special Engineer stores ; such as building materials.

The first kind are obtained by the Commanding Royal Engineer from the reserve depots of the Ordnance Store Department. The second kind are demanded by the Commanding Royal Engineer when he sends in his annual estimate for works and buildings ; and they are either forwarded to him through the Ordnance Store Department as required, or the Commanding Royal Engineer is authorized to purchase them locally, the bills being paid in this case by the District Paymaster.

As regards ordinary stores of the first kind above-mentioned, their supply through the Ordnance Store Department is provided for by the following rules. The Senior Ordnance Store Officer of the District sends in an annual consolidated demand for *all* stores which will be required to be issued by him during the ensuing year for the use of *all* the departments and corps in the District. Those for the Royal Engineer Department are, of course, included among them. Previously, therefore, to making out this demand, the Senior Officer of the Ordnance Store Department calls on the heads of other departments to furnish him with their estimates of what each of them will require. This annual estimate is, in the case of the Commanding Royal Engineer, made out on Army Form G 991.

After the annual store demands have been complied with, the Ordnance Store depots ought to be in a position to fulfil the requisitions for stores which the Commanding Royal Engineer makes upon them from time to time.

The stores in charge of the Royal Engineer Department are stowed in the several expense storehouses in custody of the department at the different stations of the District.

A *store ledger*, accounting for all the articles on charge, is kept in the District Royal Engineer office.

The Commanding Royal Engineer furnishes regiments with such intrenching tools and materials as they require for the instruction of the troops in Field Fortification, and these are held by the Commanding Officer of the corps on *inventory*.

Each of the larger Districts is subdivided into sub-districts, and each of the latter has its own Commanding Royal Engineer subordinate to the Commanding Royal Engineer of the District. The subordinate Commanding Royal Engineers are Field Officers. The sub-districts are again portioned out into *divisions*, a *Divisional Officer* being placed at the head of each, and Captains and Lieutenants of the corps may be told off to assist Divisional or other officers in charge. When large works are in progress their execution is generally supervised by the Divisional Officer of the division in which they are situated, or they may be made the special charge of some particular officer.

Under these officers, a certain number of non-commissioned officers and sappers of the Corps of Royal Engineers are employed departmentally as Military Foremen of Works, draughtsmen, military clerks in Royal Engineer Offices, and telegraphists. The Military Foremen of Works (who, except while on probation, are always Staff Sergeants), conduct the detailed business connected with the charge of works, buildings, lands, and expense stores. They maintain a constant supervision of the property in charge, see to the actual execution of repairs, measure the work done by contract, and actually direct work done by hired or military labour.

Civil clerks, office-keepers, and messengers are also allowed in Royal Engineer offices.

There is, further, a regular civil sub-department belonging to the Royal Engineer Department. The officials of which it is composed are termed 'Surveyors' and 'Assistant-Surveyors.' They are employed, under the officers, in keeping up the office books, in preparing estimates and details of services, in superintending contractors, in attending at

quarterly and other inspections, in the preparation of plans, designs and specifications. These officials are employed as little as possible in ordinary clerical duties, which are performed by the civil or military clerks. One or more of these officials is employed at each Engineer station in a position which has specific office duties attached to it given in Section XIV., Regulations for the Royal Engineer Department.

VII. THE COMMISSARIAT AND TRANSPORT DEPARTMENT IN THE DISTRICT.

The officer at the head of the Commissariat and Transport Department in a District usually holds the rank of Deputy-Commissary-General, except in some of the smaller Districts, where the position is sometimes given to an Assistant-Commissary-General. However, whatever may be the rank of this officer he is officially styled the 'Senior Commissariat Officer.' Subordinate officers may be employed in the District Commissariat office, directly under the Senior Commissariat Officer.

The District is divided, for Commissariat purposes, into sub-districts, not necessarily identical with the sub-districts of other departments. At the head-quarters of each sub-district, an officer (usually an Assistant-Commissary-General) is posted in charge. These officers again may have the assistance of junior officers.

The companies of the Commissariat and Transport Corps are officered by Commissariat officers. At those stations, therefore, where any organized transport may be quartered, the senior officer in command of it will usually be in special charge of the transport business of the department. Government bakeries or abattoirs may also be made the special charges of particular officers, either in addition to other duties or otherwise, as may be most convenient.

But, most frequently, in ordinary cases, the senior officer of a sub-district administers all Commissariat and Transport services.

The warrant officers (Conductors of Supplies and Serjeant-

Majors), non-commissioned officers and men of the Commissariat and Transport Corps furnish assistance in offices, perform all duties in bakeries, and abattoirs, and also form the personnel of the organized military transport.

Barrack subordinates, comprising Barrack-Serjeants and Barrack-Labourers, are men who have been pensioned from the Army. They are under military law. The duties of Barrack-Serjeants are to take immediate charge of store-houses containing supplies or of expense stores ; to carry out issues, receipts, and barrack services ; and generally to keep a continual superintendence over barrack or other premises either in charge of the department or occupied by troops. Within the general responsibility of the Commissariat officer in charge under whom they may be serving, they have a limited responsibility of their own. Barrack-Labourers perform such barrack services as are not carried out by contractors, and assist the Barrack-Serjeants, under whom they are placed, in minor details.

In describing the Central Administration of the War Office, the duties of the Commissariat and Transport Department of the Army were given in a general manner. Those duties may be said to be of three chief kinds as follows.

(a) *Duties which may be called commercial.*

Opening contracts for supplies, for barrack services, for the sale of surplus supplies, or for other departments of the Army ;

Making agreements and sales without contract ;

Purchasing directly, under certain circumstances, supplies without contract or agreement.

(b) *Manufacturing duties.*

The only duties of this kind performed by the Commissariat Department are the manufacture of bread from flour and the conversion of live animals into meat. Even this is only done at certain stations.

(c) *Duties connected with charge, receipt and issue.*

Under this head we have the most important portion of the work of the department.

The charge and issue of *supplies*, and accounts connected with supplies.

The business of receiving over from the Royal Engineer Department, *barracks*, drill-grounds, maneges, ranges, &c. The custody of barracks, &c. when equipped but not occupied by the troops. The duty of handing over barracks or other premises to the troops and of receiving them back. The provision and superintendence of the services connected with the keeping in order of barrack or other premises, whether occupied or vacant.

The receipt, charge, and issue of *stores* connected with the equipment of barracks and similar premises, or which may be necessary for barrack services, together with expense store accounts.

The charge and provision of *transport*.

i. Commercial Duties.

The method by which Commissariat Contracts are opened and determined has already been described under the head of 'Directorship of Contracts' (p. 54). These contracts are made locally for the supply of the following articles :—

Bread or flour, or both ;

Meat or animals, or both ;

Forage ;

Paillasse straw ;

Hospital supplies (not medicines) ;

Fuel ;

Gas, candles, oil ;

Water ;

and for the following services :—

Washing and repairing bedding and miscellaneous clothing ;

Sweeping chimneys ;

Removal of refuse ;

Lamp lighting.

The contractors are paid on bills which they present to the District Paymaster. Commissariat contractors must,

however, send in their bills for the examination and signature of the Commissariat officer in charge before they can be presented to the District Paymaster or paid by him.

Commissariat officers in charge of supplies are to ascertain that contractors present their claims regularly and settle their accounts at the end of each month.

Contracts are also made for other departments by the Commissariat, such as :—

For the hire of lands for less than 21 years ;

For letting lands or buildings (at foreign stations only) ;

For letting grazing ;

For selling the produce of lands ;

For selling surplus or unserviceable materials or stores.

The Commissariat Department opens such contracts upon requisitions made on the Senior Commissariat Officer by the head of the department concerned.

When canteens are let to civilians, the agreement is virtually a contract for the letting of the building by the Secretary of State for War.

Claims from individuals, parish or other authorities, &c., for rents or tithes or for rates due by the War Department in respect of property hired for terms under twenty-one years are sent to the Commissariat officer in charge for examination. If correct, he certifies them (claims for rents, tithes, &c., on Army Form P 1953 ; those for rates, on Army Form P 1947) and forwards them for adjustment to the War Office through the Senior Commissariat Officer. Similar charges in respect of property belonging to the War Department or hired for terms of twenty-one years or longer are certified by the Commanding Royal Engineer.

Although, as elsewhere stated, the provision of sea transport for troops (including passages for individuals) or for Army stores is a service performed by the Navy at all stations where there is a Naval officer stationed, it may occur at some foreign stations that there is no Naval officer present. In that case, the General or other Officer Commanding directs the Senior Commissariat Officer to engage freight or passages.

Canteens in barracks are sometimes let to civilian tenants, while at others they are managed on the regimental system by a committee of officers who employ a canteen Serjeant and soldiers in the actual details of the work. In both cases a rent is charged. Every month the Commissariat officer in charge signs and sends the tenant or Officer Commanding in the barrack a claim for rent, in triplicate, on Army Form P 1909. In the case of a canteen regimentally managed, the Officer Commanding passes the three claims to the officer who is president of the canteen committee, who signs them in acknowledgment. The Officer Commanding then retains one copy and returns the two others to the Commissariat officer, who passes them to the District Paymaster. The latter officer collects the money and uses the claims as debit vouchers.

Contributions to the funds of garrison libraries are paid by Commanding Officers to the Commissariat officer in charge, who disburses the money, in accordance with the Queen's Regulations, on the requisitions of the committee, countersigned by the Officer Commanding at the station.

The amount of gas-bills due by individuals in barracks or by messes or similar bodies, not chargeable to the public, is assessed every quarter by the Commissariat officer in charge, and whenever it is possible, arrangements are made for the payment of these bills by the parties indebted directly to the gas company. But when this cannot be done, the Commissariat officer enters the quarterly amounts in his 'statement of sums due to the public for gas' (Army Form P 1930). This document is made out in duplicate; one copy is then sent to the District Paymaster who recovers the amount of the several bills thus notified to him; the other copy is attached to the 'claim for gas' (Army Form P 1929), which contains the total amount claimed by the company for the quarter, and which goes with the rest of the accounts to the War Office.

Small quantities of supplies, either because they are too insignificant to form the subject of a contract or because they are urgently required, may be purchased without con-

tracts. When, in consequence of rations having been condemned, it is necessary to purchase in the open market, the extra expense is deducted from the next bill due to the defaulting contractor. In the same way, agreements may be made by the Commissariat Department for the performance of minor services connected with barracks, hospitals, &c., without a formal contract. For such supplies or services, special tenders are called for by the Senior Commissariat Officer, except for those of a very trifling amount, or where time does not allow of delay. Agreements are also made by the Commissariat Department for the provision of transport when organized military transport is not available.

Whenever land or inland-water transport is hired, it must be paid for as soon as the service is completed unless the contrary is stipulated in the agreement. The money may be obtained beforehand on imprest.

All purchases, hirings, and services, secured, as above stated, *without contract*, are reported every month to the War Office through the General Officer Commanding by the Senior Commissariat Officer, on Army Form F 740 ('statement of local special purchases and services'). On receipt of the supplies or performance of the service, the Commissariat officer examines and, if correct, signs the bill presented by the person concerned; and the bill thus certified to be correct is sufficient authority for the District Paymaster to pay the amount.

The produce of land (but not the right of grazing) is generally sold locally without reference to the War Office. As regards damaged supplies, the Senior Commissariat Officer sells them by auction after they have been condemned by a board of survey, unless it should be necessary to destroy them. It has happened also that supplies in good condition have been sold in the same way owing to their being no longer required in the place where they were stored.

Surplus or condemned materials or stores in charge of the Ordnance Store Department are sold by auction by that department without the intervention of the Commissariat Department; but if any should be disposed of *by contract*, the

arrangements are made by the Commissariat Department, as the Ordnance Store Department never opens contracts.

ii. Manufacturing Duties.

At those stations where the Commissariat Department bakes the bread and butchers the meat for the troops, the contracts are for materials (*i.e.* flour and cattle and sheep) instead of for the prepared articles.

The bakeries and slaughter-houses (or *abattoirs*) are managed altogether by the department; the bakers and butchers being men of the Commissariat and Transport Corps.

iii. Duties connected with Charge, Receipt and Issue.

We may conveniently consider the duties of charge, receipt, and issue under the four subdivisions of *supplies*, *barracks*, *expense stores*, and *transport*.

Supplies.

Contractors deliver supplies either into the hands of the Commissariat Department or, as a matter of convenience, directly to the troops, under Commissariat instructions. The latter course is that usually followed in the case of daily issues of bread and meat and in those of forage, &c. In this case the Commissariat Department takes such steps as may be necessary to secure the sufficiency and good quality of the articles and the punctuality of their delivery.

Supplies delivered by contractors or others to the Commissariat Department itself are examined, and, if found satisfactory as to quantity and quality, are stored; a receipt being given to the contractor or person from whom they were bought. If the supplies be of inferior quality, they are immediately returned to the contractor. The examination is called a 'survey,' and is conducted by a 'board of survey' appointed on the requisition of the Senior Commissariat Officer addressed to the General or other Officer Commanding. *Coals* are simply examined by the Commissariat officer in charge who receives them.

The Commissariat Department has in charge two kinds of store-houses: those for *supplies*, and those called *expense-stores*. In the latter the stores required for equipping barracks, &c., are kept after they have been drawn from the Ordnance Store Department. The stores of *supplies* are, however, those which we are now discussing. The regulations respecting the charge of supplies stored in depots, store-houses, coal-yards, &c., are detailed in Sect. V. of the Regulations for the Commissariat and Transport Staff; and the method to be followed in keeping the accounts of supplies generally is given in Sect. VI. of the same Regulations.

At most stations at home, in ordinary times of peace, only fuel, light, and straw are kept in stock by the Commissariat Department; all other articles being passed directly from contractors to the troops. But, at a few stations, stores of provisions and other supplies are also kept. In the latter case, all supplies in charge of the department are inspected *quarterly* by the Senior Commissariat Officer or some other qualified officer; but when only the few articles first mentioned are kept, the stock need only be inspected half-yearly, yearly, or at such times as the Senior Commissariat Officer thinks proper to prescribe.

A Commissariat officer also inspects quarterly all supplies in charge of Quartermasters of the Army Hospital Corps.

The reports of all inspections are sent to the War Office with the remarks of the Senior Commissariat Officer.

The immediate care of the supplies in store, the stowing and arrangement of them, the cleanliness and order of the store-houses, coal-yards, &c., are duties carried out under Commissariat officers in charge by Barrack-Serjeants and Barrack-Labourers, together with similar duties connected with expense store-houses.

The supplies are carefully sorted and arranged in the store-houses. Coal is kept in marked coal-yards. One delivery of coal is always exhausted before another is begun, and when a delivery is exhausted, the issues are totaled and compared with the quantity which should have been forthcoming. Any surpluses or deficiencies are reported by the

Commissariat officer in charge to the Senior Commissariat Officer: surpluses are credited in the 'fuel ledgers;' deficiencies are reported to the War Office. Stock is taken of all coal in yards by the Commissariat officer in charge just before the winter supply is received; and, to facilitate the stock-taking the stock of coal is allowed to run as low as possible at this period.

A general stock-taking of all supplies in charge of the Commissariat Department at each station is taken whenever a Commissariat officer is relieved of his charge by another. This duty is usually performed by a board of officers; but small operations of the kind may be conducted by a competent officer deputed for the purpose. The board or officer having ascertained the 'remain' in store, noted any discrepancies between it and the quantities as shown by the books, and examined the quality of the supplies, reports to the Senior Commissariat Officer who forwards the report, with his own upon it, to the War Office. The Commissariat officer taking over charge then becomes responsible for the 'transfer remain.'

When supplies are transferred from one place to another they are *consigned* by the Commissariat officer sending them to the Commissariat officer who is to receive them. Whenever consignments are sent by land they are transmitted in charge of a Conductor or other trustworthy person. A 'way bill' describing the supplies is made out in triplicate by the consigning officer, who signs all three copies. One of these he gives to the Conductor, who must also sign it in acknowledgment of its correctness; the other two are sent by post to the receiving officer. The receiving officer, having examined the consignment and found it correct or otherwise, marks all three copies accordingly and signs them. He keeps one copy to serve as a voucher for bringing the supplies on charge, returns another to the consigning officer to serve as a voucher for striking the supplies off his charge, and returns the Conductor his copy to certify to the manner in which he has performed his duty. When supplies are sent by water carriage, only important consignments need be accompanied

by a Conductor. 'Bills of lading' take the place of way bills ; they are signed by the Conductor if there be one, or, otherwise, by the master of the vessel embarking the supplies.

When, at inspections, supplies are found to be deteriorating they may be sold on the order of the Senior Commissariat Officer. In the case, however, of *hospital* supplies, the concurrence of the Principal Medical Officer must be obtained before this course can be followed.

When deficiencies of supplies occur from losses or thefts, the circumstances must be investigated and reported upon by a board of officers. Serious cases are reported to the War Office.

As has already been said, issues are in many cases made directly by contractors to the troops. But this direct manner of dealing is only an arrangement of convenience, and the quantities are all accounted for by the Commissariat Department. The quantities of supplies which corps, &c., are entitled to draw are all laid down by regulation. Indents or requisitions must be made in some form or other for these supplies ; and these indents must in some way be put before the Commissariat officer in charge, whose business it is to see that the proper allowances have not been exceeded and who requires vouchers for his accounts.

Regiments and other corps demand rations by means of the 'ration return' (Army Form F 746). A new form is begun every month or on the arrival of the corps at a new station. It is made out in duplicate ; the same couple of forms serves until the end of the month, being filled in gradually day by day. To begin the return, the Quartermaster of the corps enters the quantities of rations required for the next day on both copies of the return, which also show that these quantities are those authorized. Both copies are then sent to the Commissariat officer in charge, who compares them, sees that the quantities are correct, and then returns one to the Quartermaster. This officer, the next day, initials the copy returned to him by way of receipt for the supplies as soon as they have been delivered by the contractor or from the Commissariat stores, and fills in the amount required for the

following day. He then sends the form again to the Commissariat office. Here the amount is checked and copied on to the form previously left at the office, which is then in its turn passed to the Quartermaster. This process is carried on throughout the month ; the two copies of the return being exchanged every day. Each day the Commissariat officer is thus informed by every corps of what is required and has been drawn. At the end of the month, the Quartermaster completes the return which is signed by the Commanding Officer of the corps and handed in to the Commissariat office to serve as a voucher. The totals of the monthly returns from each corps in the sub-district are entered at the end of each month in the ' magazine issue book.'

A somewhat similar course is followed as regards other supplies to troops ; the result being that, at the end of each month, the Commissariat officer in charge has a receipted return of each kind of issues in his possession whereby to vouch for his accounts.

Bread, meat and forage are issued daily ; fuel and light (usually) weekly ; straw for paillasses every 90 days.

After the monthly ration returns of corps have been closed and received by the Commissariat officer, he makes out and sends to the Paymaster of each corps a ' monthly certificate of rations issued ' (Army Form F 743).

Hospitals require, as compared with the troops, a very much greater *variety* of supplies ; and unforeseen emergencies are very much more likely to arise in their case. Consequently, not only is a ' provision store ' kept up at all hospitals as a kind of reserve to draw upon, but also requisitions are made *directly* on contractors when the supplies are furnished by them : *daily*, for perishable articles ; at longer intervals, for those which will keep. The requisitions themselves, as well as their counterfoils in the requisition books, are signed by the Steward of the hospital. When the supplies are delivered, the Steward again signs the requisition in receipt, and the document thus becomes the contractor's voucher to his bill when he presents it for examination to the Commissariat officer in charge.

When it is considered reasonable that extra issues of supplies should be made to troops, offices, &c., the application is made through the Senior Commissariat Officer to the General or other Officer Commanding. The circumstances must be urgent under which such extra issues can be authorized, and it is the duty of the Senior Commissariat Officer to make reasonable representations on the grant or on the continuance of them, if authorized, to the Officer Commanding. General Officers Commanding Districts at home have the power to authorize, at their discretion, limited extra issues of fuel, light and straw ; in which case they give a copy of the order authorizing the extra issue to the Senior Commissariat Officer in order that it may serve as a voucher to the accounts of the Commissariat officer in charge, who makes the issue. Authority to make extra issues of other supplies must be applied for to the Secretary of State. At foreign stations, General or other Officers Commanding may, if satisfied that they are necessary, authorize extra issues, but must report having done so immediately to the Secretary of State for War. Extra issues of supplies for hospitals are an exception to the general rule. The elasticity of the regulations concerning ordinary issues of provisions for hospitals is amply sufficient as regards this kind of supplies, and extra issues are never necessary. In the matter of fuel, light and straw, if the Medical officer in charge of the hospital considers an extra issue necessary, he simply requisitions it from the contractor as in the case of an ordinary issue ; only, in this instance, his requisition must be countersigned by the Principal Medical Officer of the District.

When, by any mistake or accident, an *over-issue* of supplies has been made, the error, if discovered in time, may be set right by deducting a quantity equal to that over-issued from the next issue. But if the error is not discovered in time to rectify it in the issue next following, the *money value* of the amount of supplies over-issued must be recovered from the person who drew the supplies.

Prison rations may be issued by the Commissariat Department, or may be directly purchased by the Provost-Serjeant,

or may be provided partly by the former and partly by the latter course. To enable the Provost-Serjeant to buy, he is supplied with money on imprest by the District Paymaster. The Serjeant keeps an account of his receipts and expenditure in Army Book 103, and, at the end of each month, sends in to the Commissariat officer in charge an account of his disbursements on Army Form F 734 accompanied by proper vouchers and certified by the officer in charge of the cells. With this account he also sends an abstract of the corps to which the prisoners belong whom he has had in charge during the month. On receiving these documents the Commissariat officer in charge examines the accounts, passes the voucher to the District Paymaster so that he may verify the account of the money advanced on imprest to the Provost-Serjeant, and keeps Army Form F 734, which he sends in with his own monthly account to the War Office.

Officers and certain other persons occasionally draw a money allowance in lieu of Commissariat supplies. When this is the case, the claims on behalf of these persons for the money must be sent to the Commissariat officer in charge of the station in order that he may sign a certificate that they have not been supplied in kind.

The Commissariat officer in charge of a sub-district keeps two 'magazine books'¹ (Army Book 44), in one of which all receipts of supplies are entered, and in the other all issues. When contractors are instructed to deliver supplies directly to the troops, the quantities, taken from the ration returns, are simultaneously inserted in both books as though they had been received by the Commissariat Department and immediately re-issued.

Contractors receive receipts for all supplies delivered to the Commissariat Department direct. These documents accurately specify the weight, &c., of the quantities delivered.

Contractors' bills, before being signed as correct, are compared with and checked by the magazine entry book.

¹ At small stations, the receipts and issues may be entered in one book.

Both books are totaled each month. The total of the issue book is then deducted from that of the entry book, the balance showing the 'remain' in the Commissariat stores.

Officers commanding corps of troops, Medical officers in charge of hospitals, Governors of military prisons, &c., send in monthly returns of the issues of supplies which have been made to them. The forms used are :

Corps of Troops.	{	For provisions, Army Form F 746.
		For forage, Army Form F 718 for mounted corps everywhere ; F 747 for Infantry at home, F 746 abroad.
		For fuel, light, and straw, Army Form F 727 if in quarters ; F 747 if in camp ; abroad, F 726.
Staff and Departments.	{	For all supplies combined, at all stations : Army Form F 744.
Hospitals.	{	For provisions, at all stations : Army Form F 738 (statement of hospital provisions).
		For fuel and light, Army Form F 725.
Prisons.	.	For provisions, ,, ,, F 733.
Provost cells.	.	,, ,, ,, ,, F 734.

The returns for fuel and light from corps and hospitals at home are sent in original only : those for other supplies in duplicate.

Medical officers in charge of hospitals send in to the Commissariat office, with Army Form F 738, the 'monthly abstract of daily diets' (Army Form F 739)¹ which, together with the 'requisition book for cleaning articles' (Army Book 49), serves as a sub-voucher wherewith to check the hospital supply accounts.

At uncertain times, at least twice a year, the hospital 'diet sheets' and 'extra sheets' (Army Forms I 1202 and I 1205), received monthly from the Principal Medical Officer, are themselves compared with the 'monthly statement.' These papers may be obtained for comparison from, and

¹ See p. 231.

afterwards returned to, the local Medical officer *before* he has transmitted them to the Principal Medical Officer (as mentioned on p. 232).

The Commissariat officer in charge at each home station verifies his accounts by means of the various returns above mentioned, and proceeds to make out his monthly 'supply account' (Army Form F 752), which is then sent up to the Surveyor-General of the Ordnance. From each command abroad, only one 'supply account' is rendered to the War Office monthly; the accounts of the several stations being collected into it and themselves remaining in the principal Commissariat office of the command.

The monthly returns from corps, hospitals, &c., of supplies issued to them as above mentioned accompany the supply account to the War Office to serve as vouchers for its correctness.

The following documents are also forwarded to the War Office with the monthly 'supply account':

Statement of stoppages for provisions and forage	{	Army Form P 1941.
Statement (schedule) of local purchases		
Statement (schedule) of extra issues	{	,, ,, F 740.
	{	,, ,, F 723.

Barracks.

It has been stated that the Commissariat and Transport Department have the charge of barracks and other military buildings which are completed and equipped, except when such barracks are occupied by troops, when the charge passes to the Commanding Officer of the corps in occupation.

Such buildings as are purely defensive works are never in Commissariat charge; nor are buildings appropriated to the Ordnance Store Department.

All the ground forming part of the barrack, hospital, prison, or other premises is naturally included in the charge. Even outlying pieces of ground appropriated to the ordinary

use of the troops, such as drill-fields, maneges, soldiers' gardens, &c., are treated as barracks and pass from the Royal Engineer Department to the troops through the Commissariat Department; while other military lands remain permanently in the charge of the Royal Engineers. Rifle ranges form an independent charge; when not in use, their custody is, like that of lands, vested in the Royal Engineer Department; but when required by the troops, the Commissariat Department takes over the ranges, equips them with the necessary targets and other stores, and immediately hands them over to the troops for use. When the troops no longer require the ranges, they hand over charge to the Commissariat Department, which again hands the ranges over to the Royal Engineer Department after having dismantled them of all the equipment stores with the exception of those which it may be very inconvenient to remove (such as mantlets, or, in some cases, targets, &c.). These may be left temporarily in charge of the Royal Engineer Department.

The Commissariat Department washes its hands, so to speak, of all responsibility for the *fabric and fixtures* of any building as soon as it hands it over to the troops; and the Commanding Officer of the troops is *directly* responsible for these things to the Royal Engineer Department. The Commissariat Department is responsible only for *vacant* buildings or for the portions *not specially allotted* to any one corps. This explains the necessity for the presence of a member of the Royal Engineer Department at the marching-in and subsequent inspections.

In discussing the Royal Engineer Department, the course pursued by the Commanding Royal Engineer on the completion of any barrack, hospital, or similar building was described (see p. 52). As soon as the Inspector-General of Fortifications (also Director of Works) is apprized by the Commanding Royal Engineer, through the General Officer Commanding the District, that the building is ready for occupation, he reports the fact to the Secretary of State, who informs the Surveyor-General of the Ordnance. Therefore, at the same time that

the Commanding Royal Engineer is directed to hand over the building, the Surveyor-General of the Ordnance directs the Senior Commissariat Officer, through the General, to take over the charge.

The Commanding Royal Engineer and the Senior Commissariat Officer then respectively instruct their subordinate officers having authority in the sub-district in which the buildings are situated, and they are thereupon taken over by the Commissariat officer who is to remain in charge. This officer signs both copies of the several 'inventories of fixtures' previously made out and signed by the Engineer officer handing over. One copy of each inventory is retained by each of the two departments concerned.

All the buildings and rooms composing a barrack, hospital, &c., are appropriated each to a particular purpose, and are lettered over the door accordingly.

The 'schedules of barrack furniture' (see Army Circulars, 1880, Clause 174¹) lay down the proportions of barrack furniture to which the Commissariat officer is to adhere in equipping each building. The equipping is proceeded with as soon as the premises are taken over, the necessary stores having been previously drawn (see p. 128) and stowed in the expense stores.

At the marching-in inspection, when troops take over buildings, the Commissariat officer and the officer taking over on behalf of the Commanding Officer compare previously prepared inventory boards hung in each room detailing the barrack stores in the room with the quantities actually forthcoming there. The inventory boards, thus verified, are then signed by the Commissariat officer and the officer detailed to take over the barracks. Duplicate sheets of the room inventories in each barrack are kept in a guard-book by the Commissariat officer. As these duplicate inventory sheets are referred to in the event of an original being lost or defaced, it is essential that the corps or officer in occupation

¹ Amended by the following Clauses of Army Circulars :—25, 192 and 280 of 1881 ; 28, 74, 105 and 175 of 1882.

of the room or building, as well as the Commissariat Department, should be satisfied that they are correct copies. Therefore they are produced at marching-in inspections and are dated and initialed as correct by the officer taking over barracks, by the officer commanding the troop or company, by the Quartermaster of the corps taking over, or by the officer who is to remain in immediate charge.

The Commissariat officer in charge, also, for greater convenience of reference, keeps an 'abstract' of the room inventories (on Army Form G 1042); further, the figures forming the total of this abstract are carried into Army Book 126 and after them are inserted all stores in miscellaneous buildings in the barracks. This form thus constitutes a general abstract for the whole barrack.

At the marching-in inspection of barracks, the officer sent to take over ascertains that the furniture, &c., in each room or building agrees with that enumerated on the inventory board. Any discrepancies are either set right by replacing deficient articles or withdrawing those not on the board, or else the inventory board is itself altered and initialed by the Commissariat officer. No other person may alter an inventory. Any alterations are noted and copied on the duplicates. The Commanding Officer of the regiment is not now provided with a general inventory of *all* stores; but he signs a certificate to the effect that he acknowledges himself to be in possession of certain buildings and rooms enumerated. If he subsequently receives additional rooms or hands any back to the Commissariat Department, the fact is noted on the certificate and initialed by both the Commanding Officer and the Commissariat officer. Being in possession of certain rooms involves being in charge of the stores on the inventory boards of those rooms.

The occupation of barracks and similar buildings by troops relieves the Commissariat officer temporarily of all responsibility concerning the inventories of fixtures which he has signed. Each room contains (in addition to the inventory board of stores) an inventory board of *fixtures* signed by an officer of the Royal Engineer Department. All these in-

ventory boards are verified on taking over and on handing over.

The Royal Engineer Department, when it hands over any military building to the Commissariat Department, informs the latter department as to the numbers which each room is to accommodate and as to the dimensions and construction of each room. Each Commissariat officer in charge of a sub-district keeps a record of these facts on Army Form K 1251, for each barrack and hospital in his sub-district, and sends a copy of this record to the senior Medical officer at each station. When he hands over a barrack or a portion of it to a Commanding Officer or a hospital to a Medical officer, he must inform the officer concerned on these points by furnishing him with a copy of his record, so far as it applies to the buildings handed over.

A Commanding Officer, in making use of the barrack accommodation allotted to him, may not depart from the authorized appropriation. As a *temporary* measure, however, the General Officer commanding may authorize the use for some other purpose of buildings or rooms not required for their original purpose. The authorization is passed to the Commissariat officer in charge through the Senior Commissariat Officer.

Strictly speaking, no corps, department, &c., ought to keep in its charge any unoccupied or unused quarters, offices or other buildings. As soon as any room becomes vacant, it should be handed back to the Commissariat officer in charge at the station, the troops retaining at all times exactly what they require and no more.

It is the common duty of the officers of the Commissariat and Royal Engineer Departments to bring to the notice of the General or other Officer Commanding any permanent re-appropriation which may seem to them advantageous to the service; and either they or other officers may draw the attention to re-appropriations which they may consider to be a matter of convenience. All suggestions on this subject, however, must be passed up to the General through the Senior Commissariat Officer, and consequently must be addressed to

the latter officer. When the General wishes to consider or to make such a re-appropriation, he may, if the matter is an important one, refer it to a board consisting of a Staff officer or regimental Field Officer as president and of two officers, one from the Royal Engineer, the other from the Commissariat Departments. The observations and estimates of expense of the Commanding Royal Engineer are attached to the proceedings of the board which are returned by him to the Senior Commissariat Officer. The latter then adds his own remarks and forwards the documents to the General Officer Commanding. The General transmits the documents, with a statement of his own opinion, to the Surveyor-General of the Ordnance, who decides the course to be pursued. Whenever a proposal affecting offices or buildings appropriated to departments is before such a board, the opinion of the head of the office or department must be taken and forwarded. Proposals for trivial re-appropriations need not come before a board ; but may be decided by the Surveyor-General on a report framed by the Senior Commissariat Officer and inclosed in a proposal from the General Officer Commanding, including the opinions and estimate before mentioned.

Commissariat officers in charge of barracks and similar buildings are, equally with the officers of the Royal Engineer Department, bound to bring to the notice of the General any irregularities as to the occupation or allotment of these buildings by the troops which may come under their observation at their quarterly or other inspections.

A monthly 'occupation return' of all barracks fit for the occupation of troops (Army Form K 1253) is made out in triplicate by each Commissariat officer in charge and forwarded to the Senior Commissariat Officer of the district. This officer forwards one copy direct to the Surveyor-General of the Ordnance and the other two to the General Officer Commanding. The latter passes on one of these two copies to the Quarter-Master-General at the War Office and retains the other. The return shows the available barrack-accommodation, the portion of each barrack vacant and the distribution of troops in the portion occupied.

On the 1st April of each year, the copy of the monthly return usually sent to the Surveyor-General is replaced by a more complete '*annual* occupation return' (Army Form K 1252).

In order that they may compile these returns, Commissariat officers in charge receive from heads of departments and Officers Commanding troops the necessary monthly information, which is made out on Army Form B 101 ('barrack occupation and lodging allowance return').

When there is no accommodation available in barracks for officers or others who may be entitled to it, they receive a money allowance instead of quarters. The quarters to which officers of the several ranks are entitled, and the money allowances which both they and non-commissioned officers and soldiers are to receive when these quarters cannot be provided are laid down in Sections VII., VIII. and IX. of the Regulations on Allowances (Army Regulations, vol. i. part 3). As regards officers, those of the Staff and departments receive higher rates than those belonging to regiments. In the case of Staff or departmental officers, the head of each department or branch of the Staff fills up and signs a claim for himself and subordinate officers on Army Form P 1936. This claim is then forwarded to the Commissariat officer in charge of the station, who certifies upon it that the officers have not been supplied with quarters, and returns it to the head of the department or branch (see also p. 437). This officer then despatches the claim to the Army Agent who acts as Paymaster for the department or Staff, and it becomes his voucher for drawing and issuing the allowance. A check on these claims is the return (on Army Form C 346) which heads of departments transmit monthly to Agents and which details the number of officers entitled to pay and allowances during that month. Staff and departmental *subordinates* are paid this allowance by the District Paymaster. Regimental claims (which must agree with the entries in the monthly barrack occupation and lodging allowance return) are made out on Army Form P 1906, which must be certified by the Commissariat officer in charge of the station.

A corps occupying part of a barrack may be made to provide general external security for the whole, even although a large portion may still remain in the charge of the Commissariat Department. To this end, the senior Commissariat officer at the station may apply for such guards or sentries to the Officer Commanding the troops at the station as he may think necessary for the safety of his charge. He will also apply for needful guards or sentries over any expense stores even if they be situated away from barracks.

The troops are required to keep such portions of barrack as they occupy in a state of cleanliness and good order. Any disinfectants (for deodorizing, &c.) or other materials which they require for this purpose are obtained from the Commissariat Department. *Lime* is generally used, and is requisitioned by the Officer Commanding on Army Form F 732. The Commissariat officer procures the lime locally (if possible from the Royal Engineer triennial contractor), and the requisition, certified by the Commissariat officer serves as a voucher to the District Paymaster's accounts when the contractor's bill has been presented to him and paid. If any other description of disinfectant should be required, it is purchased locally by order of the Senior Commissariat Officer on the requisition of the Officer Commanding in the barrack countersigned by the Medical officer as to the necessity of the supply, and the charge is included in the monthly schedule of local purchases.

But besides what is done by the troops in occupation themselves, a variety of services in connection with the charge of barracks devolve on the Commissariat Department. These are the following :—

Removal of refuse.

Sweeping chimneys.

Washing bedding ; hospital, prison, and miscellaneous clothing.

Supervision of the water supply.

Supervision of the gas supply.

Lamp-lighting.

Sundry similar miscellaneous services.

Removal of refuse, chimney-sweeping and lamp-lighting are carried out under local contracts, entered into by the Senior Commissariat Officer.

Barrack-Serjeants see that these services are punctually and regularly performed by the contractors. Ash-pits are usually emptied daily.

The washing of bedding and similar articles, together with the provision of laundry materials and the execution of any necessary repairs, is often also done by contract ; but whenever there exists at the station a War Department laundry, it is utilized for this purpose under the direct control of the Commissariat Department. Sometimes the two systems are combined.

The water and gas supplies in military buildings are watched and checked by the department. Barrack-Labourers are employed in turning on or off the supplies and in examining the water-meters and gas-meters so as to prevent waste. The result of the examination of each meter is entered in Army Book 171, and examined by the Commissariat officer in charge, who initials the entries as soon as possible after they are made. Gas-meters are themselves tested every three years.

Annual returns are furnished to the War Office, on 31st March, of the gas and water consumed in each barrack and hospital (Army Form F 724 for gas, and F 760 for water).

Petty expenses in connection with necessary barrack services may be defrayed on the spot and the cost accounted for by the Senior Commissariat Officer in his monthly schedule of local special purchases, before mentioned (p. 106).

The rents of canteens let to civilians are collected weekly by the Commissariat officer in charge of the barrack and paid in by him to the District Paymaster. Canteens managed on the regimental system also pay a monthly rent to the District Paymaster. It is the business of the Commissariat officer in charge to send in each month, both to canteen tenants and, through Commanding Officers, to

officers who are presidents of regimental canteen committees, a claim for rent on Army Form P 1909, as before stated on page 105.

Contributions to garrison libraries are paid in to the Commissariat officer in charge and disbursed by him in accordance with the Queen's Regulations, as before stated (see page 105).

Expense Stores.

The duties of the Commissariat Department in connection with the charge of barracks and with other services entail the charge, maintenance, and issue of a considerable quantity of stores. With the exception of clothing, all the stores held by the Commissariat Department are obtained from the Ordnance Store Department.

Such stores as the department requires for the equipment of the Commissariat and Transport Corps are, however, to be distinguished from those it holds for the use of the Army at large. The former class (including transport vehicles, harness, &c., for the transport troops) it draws and holds in the same way as any other corps or as a regiment, and accounts for by an equipment ledger (see Regimental Administration).

In order that the Senior Ordnance Store Officer may be in a position to supply the wants of all departments for stores, he every year calls upon the head of each department to furnish him with an estimate of what each will require during the coming year, so that he may include these anticipated wants in his 'consolidated annual demand' for stores, which will be described hereafter (see p. 158).

The Senior Commissariat Officer then calls on the officers of his department, who are in charge of the sub-districts into which the District is usually divided, to furnish him with their sub-estimates of the stores they will probably require during the coming year.

The quantity of stores to be maintained in charge by the Commissariat Department is laid down and regulated

according to the proportion required for use (para. 518, Commissariat Regulations).

Before preparing his sub-estimate, each Commissariat officer in charge, at the close of the financial year, takes stock of all the stores for which he is responsible. The sub-estimate is then made out in duplicate on the following forms :—

Barrack stores.	.	.	Army Form G 963 ;
Hospital	„	.	„ „ G 1014 ;
Prison	„	.	„ „ G 1030 ;
Boats and boat equipment	„	„	G 999.

In making out his sub-estimates, the Commissariat officer in charge must observe the regulated allowances, such as the schedules of barrack furniture, &c. All surplus stores must be specially brought under the notice of the Senior Commissariat Officer with a view to their return to the Ordnance Store Department, and any good reason for demanding a larger quantity of stores than would otherwise seem warranted must be stated. The sub-estimates of the several sub-districts are forwarded in duplicate to the Senior Commissariat Officer not later than the 30th June each year. An office copy is also kept.

Meanwhile, the Senior Commissariat Officer ascertains from the Commanding Royal Engineer if any new barracks or buildings are likely to require equipping during the coming year so that he may include the stores which will be required for their equipment in his estimate.

When the sub-estimates come in, explanations may be required and correspondence follow between the Senior Commissariat Officer and the several Commissariat officers in charge ; but at length all is decided, and the sub-estimates, corrected if necessary, are incorporated in the Senior Commissariat Officer's 'consolidated estimates' for the whole District. The consolidated estimates for each service are made out on the same forms as the sub-estimates and are forwarded in original only (an office copy being retained), together with the sub-estimates in duplicate, to the Senior Ordnance Store Officer, not later than the 31st August (at certain foreign stations, the 31st July).

The consolidated estimates are incorporated in the Senior Ordnance Store Officer's consolidated annual demand for stores for all services. Here again correspondence may ensue with the Commissary-General of Ordnance at Woolwich; but ultimately, modified or not by the War Office, the demand is approved, whereupon the Senior Ordnance Store Officer returns the Senior Commissariat Officer his approved estimates.

The ordinary stores required by the Commissariat from the Ordnance Store Department usually comprise :—

Barrack furniture, proper ;

Bedding (paillasse and bolster cases, blankets, sheets ; but not the straw) ;

Crockery and earthenware ;

Furniture special to schools, libraries, offices, canteens, hospitals, &c. ;

Utensils for the domestic use of the troops, such as cooking utensils, brooms, and similar articles ;

Stable movable articles ;

Articles for general barrack service, such as handcarts, wheelbarrows, shovels, picks, rollers, &c. ;

Miscellaneous stores, such as fire-engines, hydrants, boats, boat equipment, &c.

The miscellaneous clothing which is held by the Commissariat Department for use by the troops for certain special purposes is, of course, of quite a distinct class to that required for the ordinary wear of the men of the Commissariat and Transport Corps or of Barrack subordinates. The latter class is obtained in much the same way as that of regiments and other corps, as will be hereafter described under the head of Regimental Administration ; and is not included in the expense stores of the department. But a special rule applies to miscellaneous clothing and necessities.

The Ordnance Store Department may happen to have a certain stock of these articles in reserve. At foreign stations, this is usually the case. At home it is seldom so ; although, occasionally, accidental circumstances (such as a return to store of articles previously issued) may throw some of these stores into a reserve depot. The several

Commissariat officers in charge send in, every year, sub-estimates, in duplicate, of their expected requirements in this respect to the Senior Commissariat Officer. The latter forwards both copies to the Senior Ordnance Store Officer, in order that he may enter upon them the quantities of each kind of article which remain in the reserve depot. Having done so, the Senior Ordnance Store Officer returns both copies of the demands to the Senior Commissariat Officer, who forwards them on to the Director of Clothing at Pimlico so as to reach him by the 1st October (other dates are fixed for certain foreign stations).

The forms used for the demands are the following :—

Hospital clothing	Army Form H 1131.
Prison necessaries	„ „ H 1149.
Prison clothing	} „ „ H 1126.
Gymnasium clothing	
Magazine and laboratory clothing	
Clothing for boats' crews . .	
Shoemaker's tools and grindery .	} „ „ H 1148.
for use in prisons and cells .	
Watch-coats	„ „ H 1101.
Water-proof coats and leggings for	} Manuscript form
orderlies, &c.	
Working suits of duck or lasting	
Any articles not before mentioned	
	ruled so as to correspond with Army Form H. 1149.

The Director of Clothing acknowledges the demands and, if they are found correct, issues the quantities demanded, less those shown as in reserve, to the several Commissariat officers in charge as requested, sending the vouchers to the same person as the stores. The Commissariat officers check the consignment, store it in their expense stores and send back the signed receipt vouchers to the Director of Clothing. They then apprise the Senior Commissariat Officer that the demands have been complied with.

To return to ordinary expense stores. After the commencement of the financial year on the 1st April, the Ordnance Store Department, having received the stores demanded and

approved for all services, is in position to issue them from its reserve depots. The Commissariat stores are drawn on the requisitions of Commissariat officers in charge (Army Form G 1035) from time to time, at periods settled locally, from the reserve depots, and placed in the 'expense stores' which the Commissariat Department maintains at its several stations and in barracks or hospitals.

When circumstances necessitate the demand of stores not included in the annual estimates or which have been struck out of it, a special requisition giving an explanation of the necessity will be sent in on Army Form G 1000.

The Ordnance Store officer in charge, when he issues stores on the requisitions of Commissariat officers in charge, sends a 'receipt' and a 'delivery voucher' by post or otherwise to the Commissariat officer receiving the stores which describe the consignment. He signs the delivery voucher before sending it, and it is kept by the Commissariat officer as a voucher to his accounts. The receipt voucher is sent unsigned to the Commissary officer so that the latter may sign it in acknowledgment of having received the stores and return it to the Ordnance Store officer.

If a Commissariat officer in charge should not draw from the Ordnance Store Department all the stores he has demanded for the year ending the 31st March by the 15th March, they cannot be issued, but remain in the hands of the Ordnance Store Department to meet the authorized requirements of the next financial year. Therefore no requisitions on account of the current year's demands are to be made by the Commissariat, or complied with by the Ordnance Store Department, after the 15th March.

Office copies of all requisitions made are kept by Commissariat officers in charge.

The charge and account of stores held by the Commissariat Department entail the keeping up of a certain number of books and documents, which it will be convenient to enumerate in this place. These, then, are:—

District ledger .	. Army Book 29 ;
Transcript ledger .	., ., 29 or 29A (as may be found suitable) ;

Receipt journal	Army Book	195	} One copy of each kept by every Commissariat officer in charge :
Issue journal . . . , ,		196	
Furniture and utensil repairing book . . . , ,		53	
Barrack - Serjeant's ledger . . . , ,		29	} One copy kept by each Barrack-Serjeant ;
Bedding account book . . . , ,		54	
Barrack washing account book . . . , ,		174	} One copy kept by each Commissariat officer in charge ;
Hospital account book . . . , ,		175	
Vouchers	} Of various forms, kept by each Commissariat officer in charge.		
Requisitions			

It has been said that, when stores are received from the Ordnance Store Department or from the Clothing Depot, receipt and delivery vouchers are sent to the Commissariat officer in charge who receives them. As soon as both vouchers and stores have reached this officer, the delivery voucher is at once numbered and copied into the receipt journal, and the voucher is then passed over to that particular Barrack-Serjeant who is to store and hold the articles under the Commissariat officer. The Barrack-Serjeant opens the parcels and compares the stores with the voucher. The descriptions of all stores on vouchers or elsewhere agree with those officially given in the 'Priced Vocabulary of Stores.' The Barrack-Serjeant enters in his own ledger the articles actually forthcoming when he unpacks a consignment. The quantities ought to agree with that on the voucher ; but, whether they do so or not, he marks the voucher 'checked and entered in ledger,' noting upon it, however, any discrepancies at the same time. He then returns the voucher to the Commissariat officer in charge, reporting to him at the same time any discrepancies he may have found.

When the Commissariat officer in charge receives back from a Barrack-Serjeant a delivery voucher which has been checked and found correct, he attaches to the corresponding receipt voucher his signature, the date when the stores were

received, and the number he has allotted to the delivery voucher. He then returns the receipt voucher to the officer who sent the stores.

In the case of a delivery voucher which is found not to agree with the consignment, correspondence takes place between the consignor and the consignee until the matter is settled. The vouchers, if necessary, are returned to the consignor to be corrected (the corrections being initialed by the consignor) and then they are exchanged as in the case of correct vouchers.

These vouchers are on Army Form G 1033. Each party to the transaction keeps his voucher to support the entries in his district and transcript ledgers.

The receipt journal is a summary of all the receipts of the Commissariat officer in charge, and includes all the stores received by the several Barrack-Serjeants under him. The articles appear in the order of date in which they are received.

If stores should at any time be found surplus, a voucher is made out bringing them on charge as though they had been received; an explanation, however, is entered upon the voucher.

Barrack-Serjeants take the immediate charge of the stores and attend to their bestowal, their preservation, their order, &c., in the expense stores and their issues thence to the troops, or return to the Ordnance Store Department. In these duties, as in those connected with supplies and barrack services, they are assisted by Barrack-Labourers. The Barrack-Serjeant is responsible for the stores in his charge to the Commissariat officer, who is himself responsible to the War Office.

In the expense stores, the various articles are kept conveniently sorted and arranged, so as to facilitate inspection. Bedding must be provided with a dry store, and a separate store-room is reserved for dirty bedding. Hospital bedding and clothing are always kept separate from other articles. Tubs and cooper's ware generally are stowed in places not too dry.

When expense stores require repair, they are handed over for that purpose to the Ordnance Store Department, whenever Ordnance Store workshops are available. But when, as most frequently happens, this is not the case, the Senior Commissariat Officer arranges for the work to be done by contract, by special tender, or in regimental workshops.

Bedsteads are, whenever they require it, scraped and painted. Urine-tubs are coated inside with tar every four months. Every precaution is taken to keep the stores clear of wood-ants, moths and other vermin, and to that end the stores must be frequently examined by the Barrack-Serjeant and moved under his directions.

With a view to ascertaining the condition of the expense stores and of condemning such as may have become unserviceable, either *inspections* or *boards of survey* are held at every station yearly or half-yearly, as may be directed by the Senior Commissariat Officer. But if the Commissariat officer in charge considers it desirable that the stores should be examined more frequently, he reports the necessity to the Senior Commissariat Officer, who, if he concurs, takes the proper steps to have the stores inspected or surveyed.

An *inspection* only is held at those stations which are near to some Ordnance Store reserve depot. For, in that case, any stores which appear to be unserviceable can be passed to the Ordnance Store Department to be surveyed and condemned under the rules for that department which will be given hereafter.

But when the station is distant from a reserve depot, it is necessary to hold a *survey*, and then any stores found unserviceable may be condemned at once by the board of survey and disposed of.

Unless the Surveyor-General of the Ordnance should himself appoint an officer to make an inspection, an experienced Commissariat officer is detailed by the Senior Commissariat Officer to do so. He is never the officer in charge of the stores inspected, nor one of his subordinates. It is found desirable that the same officer should inspect the several sub-districts of the District.

At an inspection, the stores which an inspecting officer considers unserviceable are set aside to be returned to the Ordnance Store Department, which, as before stated, takes any further necessary steps. Vouchers are made out on which the inspecting officer notes that he considers the stores enumerated 'are unfit for the use of the troops,' and the stores are despatched to the reserve depot.

The books and working of the department at the station are also looked into and reported upon by the inspecting officer. The Barrack-Serjeants' ledgers are checked by counting a few articles in the stores indiscriminately and examining if the quantities entered in the Barrack-Serjeants' ledgers tally with those found in the store-house (see para. 614 to 625, Regulations for the Commissariat and Transport Staff).

The inspecting officer sends his report to the Senior Commissariat Officer, who forwards it, with his observations, to the Surveyor-General of the Ordnance. From stations abroad, reports of inspections are not sent immediately to the Surveyor-General, but accompany the transcript ledger which is sent to the War Office yearly.

Surveys are more elaborate affairs than inspections. When a survey is to be held an inspecting officer is appointed as in the case of an inspection; but, in addition to this appointment, the Senior Commissariat Officer applies to the General or other Officer Commanding to appoint a commissioned officer, if possible not lower in rank than Captain, to serve on the board of survey; and the board is completed by the Commissariat officer in charge of the stores to be surveyed.

The Commissariat officer in charge, previously to the assembly of the board, prepares a return of the articles brought forward for condemnation on Army Form G 1057. On this return, which is furnished to the board when it assembles, no articles must appear which have been rendered unserviceable by the troops or by persons holding them from the Commissariat Department, as in this case the value is recoverable from the persons in fault. Only those which have become unserviceable through fair wear and tear may be returned.

The inspecting officer representing the Surveyor-General

of the Ordnance takes possession of the key or keys of the expense store-houses containing the stores in question. On no account is he to hand one of these keys over to any other person until the conclusion of the survey ; but it may be placed *under seal* in some accessible place in case of a fire occurring in the barracks.

The board reports in duplicate on Army Form G 1057. Articles condemned are entered in the 'unserviceable' column. Such as are found fit for further use are entered in the 'serviceable' or 'repairable' columns, according to their condition. Both copies of the report are sent in to the Senior Commissariat Officer, but the board does not wait for its approval or return to dispose of the condemned articles.

Condemned articles are disposed of as follows :—

Bedding is neither marked nor torn up, but is forwarded to the Ordnance Store Department to be re-examined by the next half-yearly board of survey held by that department, and by it finally disposed of.

Clothing is torn up in presence of the board.

Utensils are broken up in the presence of the board, so as to prevent the possibility of their again being issued for use.

Wooden articles are broken up in the presence of the board.

The produce of condemned stores broken up or torn up as above is disposed of as follows :—

Copper, brass, lead and mop-nails are forwarded to the Ordnance Store Department.

Wooden articles are converted into firewood.

Broom-heads and brush-heads are burnt.

Torn-up clothing (*not* bedding),
Ironwork,
Tin,
Any other produce,

are separated into lots and weighed, the produce being entered on the board's report before it is forwarded. The lots are then disposed of by public sale or otherwise as the board may recommend.

When produce is sold, the sale is, if possible, to be carried out in the presence of the board of survey. But if the witnessing of the sale should entail detaining the board at the station for more than one day, the stores may be sold after the board is dissolved. In this case, if the military member of the board is quartered at the station, he witnesses the sale. If not, some other military officer (if possible, not under the rank of Captain) is detailed by the Officer Commanding at the station to do the duty. If the sale is by public auction, a Barrack-Serjeant or competent subordinate acts as auctioneer. Purchasers may not remove anything they have bought until they have paid the auctioneer or Commissariat officer in charge for the articles.

An account of the sale on Army Form P 1957 ('return of stores written off charge and sold by auction') is made out in duplicate by the Commissariat officer in charge and is signed by him and by the military officer who witnessed the sale. Both copies are then sent to the Senior Commissariat Officer for his countersignature. He returns them to the Commissariat officer in charge, who then forwards them, with the money proceeds of the sale, to the District Paymaster.

The District Paymaster keeps one copy as a debit voucher to his accounts and, having inserted on the other copy the period in his accounts in which the sum will be found credited, he returns it to the Commissariat officer in charge to serve as a sub-voucher to the report of the board of survey.

When the two copies of the board's report reach the Senior Commissariat Officer, he passes them for approval to the General or other Officer Commanding. The General transmits it through the Senior Ordnance Store Officer to the Commissary-General of Ordnance at Woolwich for any remarks he may have to make. One copy of the report is then returned through the same channels to the Commissariat officer in charge.

This copy of the board of survey's report (Army Form G 1057) serves as the Commissariat officer's voucher for striking the stores off charge. It is supported by sub-vouchers

showing how all the stores which were submitted to survey were disposed of. Thus, if they were *all* sold, as just described, the return of stores written off charge and sold by auction (Army Form P 1957) is the only necessary sub-voucher. If the stores were *all* sent to Woolwich or to a reserve depot, the only sub-voucher would be the receipt voucher signed by the Ordnance Store officer who had received them. If the produce of the condemned stores were *all* retained for future disposal, the sub-voucher would be a 'conversion voucher,' signed by the Commissariat officer in charge himself, showing how the stores had been struck off charge and out of the district ledger as complete articles, and explaining the simultaneous taking on charge and appearing in the ledger of this or that weight of metals, wood, &c. &c. Obviously, oftener than not, after a survey, some stores will be disposed of in one way and some in another, in which case there will be several sub-vouchers to Army Form G 1057.

The method according to which the stores forming the equipment of barracks and buildings pass from the charge of the Commissariat Department to that of the troops has been already described.

A converse operation takes place when troops give up a barrack or building which they have occupied.

The inspections of stores which take place when troops take or give over barracks are called respectively the 'marching-in' and 'marching-out' inspections.

Commissariat officers in charge make arrangements (after communicating with the Officer Commanding the troops at the station) with the senior Engineer officer, in order that the marching-in inspection may be fixed so that both departments may be represented and that the room inventories of stores and those of fixtures may be simultaneously checked and signed by the officer taking over for the troops. Practically, however, a strict observance of this course rather delays than hastens the business of taking over for all parties concerned.

At small stations where the Royal Engineer Department

is not represented, the representative of the Commissariat Department may have orders to act for both the departments concerned.

Also, when one corps is relieving another in a barrack, the Commissariat and Royal Engineer Departments arrange, if possible, that the same inspection shall answer as marching-out inspection for one corps and as marching-in inspection for the other. Obviously, this arrangement saves checking the inventories and duplicates twice over. Of course, officers representing both out-going and in-coming corps must in that case be present.

The Commissariat officer and the regimental officer taking or giving over, each keep a note-book in which deficiencies, damages, &c., are put down as chargeable to the troops, to fair wear and tear, or otherwise. Clearly, the remarks in the note-books should agree; and they always will do so, except when a difference of opinion may occur as to who should pay for damages or deficiencies. If a regimental officer objects to any assessment of damages by the Commissariat officer, he notifies his objection on the spot. The Commissariat and regimental officers each initial the other's note-book.

It is not convenient to enter articles of *bedding* on the inventory boards of rooms, because such articles are continually changing hands between the troops and the Commissariat Department for the purpose of being washed. Moreover, an exact apportionment of bedding is made to a corps according to its strength as laid down in the 'schedules of barrack furniture,' and a corps never has any surplus articles of this kind in its charge; while it may have a trifling amount more barrack furniture than it exactly requires, because it must occupy a certain number of rooms complete. Therefore, on arrival at a station the Commanding Officer of a corps requisitions in duplicate, on Army Form F 704, the exact quantity of bedding to which he is entitled. The Commissariat officer in charge, on finding the requisition correct, orders the proper Barrack-Serjeant to issue the articles. The issue is entered both in the bedding book of the

Barrack-Serjeant and in that kept by the Quartermaster of each corps, each party signing the other's book. Each Barrack-Serjeant keeps a separate folio in his bedding book for each corps, hospital, &c. Subsequent exchanges take place on similar requisitions, and a similar formality is observed, receipts going in on one side of the account and issues (or returns) on the other.

Miscellaneous barrack or hospital stores and miscellaneous or hospital clothing, not entered on inventory boards and not belonging to any particular room or building, are held from the Commissariat Department on *inventories* made out on various Army Forms.

Articles of bedding and of miscellaneous clothing in charge of the Commissariat Department require to be periodically washed ; and therefore such articles must be periodically exchanged when dirty for similar articles which have been washed. The washing is done at Government expense, except in such cases when articles may have met with improper usage, in which case the cost of washing is charged against the individual in fault. The washing is carried out in Army laundries at stations where any may have been established, and so far as such laundries may be in a position to do the work. In stations where there are no laundries, the work is done by contract ; and at those where the laundries can only do part of it, a contractor must do the rest.

Barrack bedding and miscellaneous clothing are, as has been seen, kept apart from similar articles for hospital service, separate *accounts* are also kept of washing done for barracks and hospitals respectively.

Regiments, hospitals, &c., send in to the Commissariat Department periodical requisitions for exchanging dirty against clean bedding and miscellaneous clothing (Army Form F 702 and F 704, for hospital and barrack bedding respectively ; Army Form F 762, for clothing). These requisitions are technically termed 'certificates of exchange.' The periods for exchanging vary according to the articles. Thus *sheets* are exchanged every month, while *blankets* which have been in use are replaced by clean ones at intervals of a year only.

Exchanges of bedding carried out in compliance with these requisitions are entered in the 'bedding books' of the corps or hospital and of the Barrack-Serjeant receiving or issuing the bedding.

The 'washing account books' (Army Book 174, for barrack washing; 175, for hospitals) are kept by the Commissariat officer in charge. Every time articles are issued to a Government laundry to be washed, the numbers of each article sent out are entered in one of these books, according to whether the washing is for barracks or for hospitals. A Barrack subordinate then is required to check the articles over, sign the washing account book or books, and take the linen to the laundry.

Two *check-books* are also kept: one for hospital, and one for barrack washing:—

For hospitals	.	.	.	Army Book 200
For barracks	.	.	.	„ „ 200 A.

When the Barrack subordinate takes both barrack and hospital linen to the laundry, he is given duplicate checks out of each book. These checks agree with the entries in the washing account books which he has signed as correct. One copy of each pair of checks is signed by the Commissariat officer in charge, or other expense store accountant, and is kept by the subordinate; the other is signed in receipt of the articles, when they have been delivered, by the Superintendent of the laundry and brought back to the accountant.

When, however, it is inconvenient to employ a Barrack subordinate, as for instance when the laundry is far away, the linen may be put in charge of a non-commissioned officer of the Commissariat and Transport Corps who, instead of checks, receives regular 'convoy notes' (Army Form F 754). He deals with these as will appear further on in speaking of the Ordnance Store Department.

When the washing is done by a contractor, the person he sends for the linen simply signs the entries in the two washing account books, in acknowledgment of their being correct, and takes away the articles.

At the end of each quarter the washing account books are

balanced and the dates of the bills in which the washing of the articles has been included are entered in red ink. At every quarterly inspection the Commissariat officer in charge at the station initials the balance after satisfying himself that it is correct.

The Commissariat officer in charge makes out every quarter in duplicate, 'abstracts' (or summaries) of the requisitions before mentioned as being sent in by corps and hospitals for the exchange of bedding and clothing :

For bedding, one abstract (in duplicate) on Army Form F 703 ;

For clothing, one abstract (in duplicate) on Army Form F 763.

The columns of articles in the abstracts having been totaled, the corresponding total numbers returned by the contractor after washing are entered under them and deducted. The balance, if any, shows the number of each article outstanding in the contractor's hands.

In the quarters ending with March and September, *all* articles in the contractor's hands are returned or the value charged to the contractor. The abstracts for those quarters should, therefore, show *no* balance. At the end of the other two quarters of the year a balance *may* be shown of articles still in the contractor's hands, but, even then, every effort is made to prevent any balance being necessarily shown.

The numbers of the articles shown by the abstracts as having been returned, properly washed, by contractors, are carried on to the 'claim for washing bedding' (Army Form P 1908) and on to the 'claim for washing clothing' (Army Form P 1961). These claims become the contractor's bills. They are sent in for payment supported by the abstracts and requisitions as sub-vouchers. If a bill for washing does not exceed 100l., it is paid by the District Paymaster : if it exceeds that amount, it must be sent to the Accountant-General at the War Office for settlement, or, in Ireland, to the Chief Paymaster at Dublin.

The contract for washing is generally also that for *repairing* bedding and miscellaneous clothing ; but sometimes there

is a distinct contractor for repairs. This entails a double set of accounts ; but the method followed in regulating the issue to, and receipt from, the contractor, in making out his claims, &c., is the same, separate 'washing account books,' abstracts, claims, &c., identical in form with those used for washing, being used in the transactions, except that the abstracts used for repairs are made out, for bedding and clothing respectively on separate copies, of Army Form G 961.

Washing and repairs not chargeable to fair wear and tear must be paid for by the troops. A statement of the numbers of any articles the washing or repair of which is thus chargeable is entered on the back of the claim on Army Form P 1908 or P 1961, as the case may be. The amount chargeable in this way is then recovered from the corps which, or person who, has soiled or damaged the articles.

All barracks, hospitals, and other premises occupied by corps, departments, &c., holding stores from the Commissariat Department are inspected during the first month of every quarter in the year for the purpose of verifying the condition of the stores.

In performing this duty the Commissariat officer is invariably accompanied by an officer representing the corps or department in occupation.

These quarterly inspections are conducted in the same way as marching-in or marching-out inspections, except that, in addition to verifying the ordinary stores, the *bedding books* are balanced and compared ; the Commissariat officer being careful that stores have not been shifted from one room to another. Every room (except those appropriated to officers) is visited. Officers' quarters are only inspected at marching-in and marching-out inspections and, in regimental depot barracks, once a year.

At these inspections, as at marching-out inspections, any articles found to be unserviceable through bad usage by the troops, &c., and not worn out fairly, are charged against the troops. If an article thus charged be worn, less than the full price, but never less than half that amount, may be charged. When charges of this kind are not disputed, the articles are

destroyed on the spot ; otherwise, they are set aside until the question is decided.

After each inspection, a certificate is sent by the Commissariat officer in charge to the Senior Commissariat Officer that he has carried out his duty.

‘ Inspections reports of stores lost, damaged or destroyed ’ are then made out, in triplicate, on Army Form P 1956, by the Commissariat officer. The three copies are sent to the Commanding Officer of the corps or head of the department in occupation. He signs them, keeps a copy and sends back the two others to the Commissariat officer, who transmits them to the District Paymaster. This officer collects the money value of the damages from Officers Commanding corps, &c., or credits his account with the sums by adjustment with regimental Paymasters.

Damages, &c., chargeable to soldiers when in hospital are noted by the Quartermaster of the Army Hospital Corps in his ‘ personal charge book.’ An abstract of these charges is furnished by the Quartermaster at every quarterly inspection of the hospital to the Commissariat officer, who adds the amount chargeable to each corps to that chargeable on account of damages done in barracks.

When the District Paymaster has received or credited the money, he signs the certificates to this effect on both the forms, specifying where the sum will be found credited in his accounts, and returns one copy to the Commissariat officer in charge.

The copy of the inspection report retained by the District Paymaster serves him as a debit voucher for his accounts ; while that returned to the Commissariat officer serves him as a credit voucher in rendering his store accounts, by accounting for the disappearance of the stores or their deterioration.

As will be stated later in discussing Regimental Administration, the barracks occupied by corps of troops, &c., are inspected monthly by order of the Commanding Officer. Any damages or deficiencies assessed at these inspections are reported to the Commissariat officer in charge.

Whenever any objection is made by a Commanding

Officer (or on his behalf by an officer deputed to take over or hand over barracks) to the condition of an article taken over or to a charge for a deficiency or damage, the question, if it cannot be settled with the Commissariat officer on the spot, must, as before stated, be raised at the time of taking over or handing over. The Commanding Officer then sends a written notice of appeal against any charge to the Commissariat officer, who must send it on with his observations to the Senior Commissariat Officer. The latter officer refers the matter to the General, who may, if he wishes, appoint a garrison board to inquire into the circumstances. If the General finds himself unable to settle the question, he refers it on to the War Office, the troops paying any charge pending the decision.

Stock is taken of all the stores in charge of each Commissariat officer (that is, they are actually counted over or weighed) every three years, and also whenever the Commissariat officer in charge is relieved. Stock-takings after a transfer follow one another at intervals of three years from that transfer.

These stock-takings are superintended either by an officer deputed by the Surveyor-General of the Ordnance (to whom reference is always made), or (in the event of the Surveyor-General not appointing an officer) by one suggested to the General Officer Commanding by the Senior Commissariat Officer.

When the stock-taking is necessary by reason of the relief of one Commissariat officer by another, the following rules are observed. The officer about to be relieved prepares fresh certificates (see p. 118), showing what rooms are in possession of each corps on the first day of the transfer, and obtains the signature, up to date, of each Commanding Officer. Fresh copies are also made of those duplicate inventories of rooms which may have been altered. These will also require the Commanding Officer's signature, and, if he wishes it, all the room inventories are previously verified.

The Commissariat officer about to be relieved makes out fresh inventories in duplicate of any stores held from him

on inventory by Officers Commanding regiments, by heads of departments, &c. He verifies each of those inventories with the officer concerned, and they both sign it. Also the amount of the bedding held by regiments, as shown by the bedding books, is verified and the bedding book accounts closed.

An abstract of the 'stores in possession of troops' is then made out on Army Book 126 for each barrack, hospital, &c. This document is a summary of all the stores held by each regiment, hospital, department, &c., from the Commissariat officer on various kinds of inventories.

A 'District abstract of stores on inventory' is made out. This is an abstract of all the several abstracts just mentioned of stores in possession of the troops, departments, &c., so as to bring them together on one paper.

The Commissariat officer then clears his expense stores as far as possible of all articles which are superfluous, and causes all bedding, miscellaneous clothing, &c., to be washed and brought in from contractors. Certificates that all articles in contractors' hands for the purpose of being washed have been returned to store, are sent from each station to the Senior Commissariat Officer and by him forwarded to the officer superintending the transfer. All receipt and issue transactions are for the time suspended as far as they can be so.

The Commissariat officer then balances his district ledger up to the date of the first day appointed for the stock-taking.

He also prepares three 'transfer returns' on Army Form G 922; one of these serves as the 'day book' of the officer representing the Surveyor-General, the others as transfer returns for himself and the Commissariat officer about to relieve him. In these papers all the articles on charge are enumerated, but the columns for the numbers of each are left blank.

The officer superintending the transfer and the two Commissariat officers concerned having then met, the transfer operations commence with the first day's stock-taking. The stock-taking continues day by day with no intermission.

except on Sundays. As the stock-taking goes forward, the blank columns of the day book and of the two other transfer returns are filled in with the numbers of the articles actually ascertained to be in the expense store.

The day book and transfer returns are then all signed by all three officers.

The district abstract of stores on inventory is then compared with the totals of all the abstracts of stores in possession of troops for each barrack, &c., and the certificates of officers holding stores with the abstracts of stores in possession. When these documents are found to agree, the three officers sign the district abstract. The truth of the abstracts of stores in possession or of the inventories themselves is *not* verified by the superintending officer or by the Commissariat officer taking over charge, inasmuch as they are acknowledged to be correct by the signatures to the certificates of the Commanding Officers of regiments or others who are responsible for the stores.

The quantity of stores on charge, as shown by the stock-taking, when added to the total shown by the abstract of stores on inventory, ought, evidently, if there be no mistakes, to correspond exactly with the numbers shown by the 'remain' of the ledger; but there may, practically, be discrepancies. These will, if they exist, be shown by the 'collected account,' which is the final document of the transfer operations. It is prepared in a few lines thus:—

In store . . . . .	.	.	.	.	.	.	.
Abstract of inventories . . . . .	.	.	.	.	.	.	.
Total on charge (according to remain) . . . . .	.	.	.	.	.	.	.
Total on charge (according to ledger) . . . . .	.	.	.	.	.	.	.
Stores found surplus . . . . .	.	.	.	.	.	.	.
Stores found deficient . . . . .	.	.	.	.	.	.	.

The collected account is made out in duplicate and signed by the three officers. One copy is retained in the local Commissariat office; the other is transmitted by the superintending officer, with his day book and the abstract of stores on inventory, to the Surveyor-General of the Ordnance at the War Office.

The Commissariat officer giving over charge of the stores is furnished with a list of those found surplus or deficient, and with instructions to account for the discrepancies through the Senior Commissariat Officer to the Surveyor-General of the Ordnance.

In the case of a *triennial* stock-taking, the proceedings for taking the remain are the same, except that, as the expense stores are not to change hands, the Commissariat officer in charge acts in the capacities both of officer handing over and officer taking over, as above detailed.

When a Barrack-Serjeant is transferred, stock is taken of the amount of stores in his immediate charge according to the same *general* rules as above described. The Commissariat officer in charge, or other expense store accountant, acts as witnessing officer to the transfer. Any irregularities discovered are dealt with locally, as no shortcomings of a Barrack-Serjeant are allowed to absolve the Commissariat officer from responsibility towards the War Office, and, consequently, no documents are forwarded to the Surveyor-General.

The receipt journal kept by each Commissariat officer in charge contains records of all articles of expense stores received and taken on charge by any among the several Barrack-Serjeants subordinate to the Commissariat officer, whether these articles are new ones received from the reserve depots of the Ordnance Store Department or miscellaneous clothing received from the Director of Clothing, or articles which, having been previously issued to the troops, are subsequently returned.

So, also, the issue journal contains records of all articles issued.

The entries in these books are supported by the delivery vouchers (in the case of the receipt journal) and the receipt vouchers (in the case of the issue journal) of the persons from whom the stores have been received or to whom they have been issued.

The journals are posted up daily, the entries being made as they occur. The arrangement here, then, is according to

dates and not according to *articles* of store, the various articles in one receipt or issue being entered *together*. The vouchers are all numbered and the journals and vouchers bear cross-references to one another.

The district ledger is, so to call it, a *digest* of the receipt and issue journals. It is daily posted from those journals in the form of a debit and credit account, the left-hand page of each folio (or opening in the book) showing receipts, while the right-hand page shows issues. But, in this account, the transactions are arranged *according to articles of store*; so that, for instance, a consignment of various articles received will entail but a single entry (with various items) in the receipt journal; while the same transaction, posted in the district ledger, will appear, *split up*, according to the number of articles received, in different parts of the book; and so also for issues.

The stores entered in each Barrack-Serjeant's ledger are all included in the district ledger as though the Commissariat officer in charge had them under his own personal superintendence.

The district ledger is balanced at the end (31st March) of every financial year and also at every transfer or triennial stock-taking. Its balance ought always to show what amount of stores is held on charge by the Commissariat officer concerned.

The *transcript* ledger is an exact copy of the district ledger, from which it is compiled and *not* from vouchers. It is posted as soon as possible after the district ledger and is never allowed to fall more than seven days in arrear.

The last page of each ledger (district and transcript) bears a certificate that it has been carefully checked, which is signed by the Commissariat officer in charge.

The transcript ledger is sent yearly by the 31st March to the War Office together with all the vouchers, there to be checked in the Surveyor-General's office.

The Barrack-Serjeants' ledgers are sub-accounts of the Commissariat officer's. These books are balanced at the end of every financial year or after every transfer or triennial

stock-taking. Although not included in the account, the amount of stores in charge of the troops, &c., always appears in these books, under the balance in store, in red ink, every time a balance is struck.

It may be noted that a Barrack-Serjeant need not enter, in keeping his ledger, exchanges of articles with the troops when the exchanges are for *equal* numbers of certain articles. But when a certain number of articles are exchanged for a different number, the transaction must be entered on both sides of the account.

Transport.

The charge of all the organized military transport in the District, excepting such as may be organized within regiments, is in the hands of the Commissariat and Transport Department, which provides this and also any other kind of transport required for land or for inland-water purposes, except railway conveyance.

Sea transport (which includes that by H. M. ships and that by hired transport vessels) is a service performed by the Royal Navy, and is provided by the Director of Army Transports at the Admiralty, on the requisition of the Quarter-Master-General at the War Office.

At foreign stations, if sea transport be needed, the Senior Commissariat Officer applies for it to the Senior Naval Officer at the station, if there is one. But if there is no naval officer at the station, the General or other Officer Commanding orders the Senior Commissariat Officer to engage vessels, freight in vessels, or passages for individuals, or to authorize the issue of passage money to such persons as may be entitled to passages.

Whether there be a naval officer at the station or not, a return on Army Form O 1678 is sent in every quarter from foreign stations of all passages provided or passage allowances issued. Further rules on this subject will be found in Sect. VII. of the Regulations for the Commissariat and Transport Staff.

Railway transport is a matter arranged between the officers of the Quarter-Master-General's division of the Staff

in a District, on the one hand, and the railway companies concerned, on the other. All railway companies are obliged, by the Railways Act of 1844 (7 & 8 Vict. c. 85), to convey troops and their baggage, &c., at fixed rates. The loading and unloading of the baggage must be done by the troops.

For short distances (such as to and from railway stations, wharves, &c.), regiments use their own organized transport if they have any ; or they make their own arrangements for hiring wagons, &c., recovering the cost ; or, again, if there be organized Commissariat transport on the spot, they may be provided with it.

All transport, however, which does not come under one of the above-mentioned exceptions is provided by the Commissariat Department.

The organized means of transport at the disposal of the department consists of the transport companies of the Commissariat and Transport Corps ; companies having a regular establishment of officers, men and horses, and an equipment of military vehicles of various kinds.

Boats permanently maintained by the War Department (such as military ferry boats, garrison boats, &c.) are in the custody of the Commissariat Department or are held from that department by the troops. An exception to this rule exists in the case of certain boats and larger vessels set apart specially for the use of the Ordnance Store Department at the gun-wharves and certain other places. These vessels are naturally under the department for the exclusive use of which they are maintained.

The term 'transport' does not necessarily extend to all the means used for the conveyance of stores and goods. When it is said that the Commissariat Department provides land and inland-water transport, that does not mean that recourse is had to this department whenever it is needful to *convey goods* from one place to another. As a rule, contractors and others furnishing stores or supplies deliver them at the specified place at their own cost. The Ordnance Store Department, in its receipt and issue transactions, may (and generally does) consign stores from one depot to another by

the ordinary means of conveyance, such as railway or steam packet companies, or ordinary carriers, or even by the post office. But sometimes it is found convenient to utilize Commissariat transport for the conveyance of stores, or to requisition that department for the same purpose. At some stations the Ordnance Store Department has its own wagons for the special conveyance of *ammunition*, and requisitions the Commissariat Department for the necessary horses and drivers.

The equipment of all organized transport involves the charge of a large quantity of stores, such as harness, vehicles, &c. These articles are obviously held for the use of the department itself, and are quite distinct in nature from *expense* stores, which the Commissariat Department keeps for the use of the Army at large. The equipment of the Commissariat and Transport Corps is therefore accounted for, as that of a regiment, by an 'equipment ledger,' and is not entered in any Commissariat officer's 'district ledger.' Boats, barges, &c., and their equipment, are accounted for separately in Army Book 204, at those stations where they are on charge. A return (giving descriptions of all boats, &c., at such stations) is forwarded to the War Office on Army Form G 967, by the Senior Commissariat Officer on or before the 31st October of each year.

Boats are originally supplied to the Commissariat Department by the Navy. Whenever naval means are available, the Navy is also required to repair them or arrange for the work to be done.

Whenever practicable, organized transport is that supplied by the Commissariat Department; but it does not exist at all stations; and, indeed, there is very little of it maintained in peace time. Even where it is forthcoming, it is often overtaxed with work and insufficient to meet demands.

Therefore, when the Commissariat Department has to provide land transport, it must frequently resort to that which can be furnished by civilians.

At some stations, there is a running contract in force with some person to provide transport when needed at certain

rates. But very often it is necessary to hire by special agreement without contract.

Similarly, boats for inland-water transport are contracted for or hired by the Commissariat Department.

Under the Army Act, vehicles, animals and vessels belonging to the civil inhabitants of the country may, under certain circumstances, be *impressed* for Army transport. The local civil authorities must raise the transport from the inhabitants; but they do so on a requisition, legally authorized, issued by the military authorities. Whenever it is foreseen that it will be necessary to resort to this means of procuring transport, the requisition is issued, under the orders of the General or other Officer Commanding, by the officers of the Commissariat Department. Practically, however, the occasion on which this means of transport is used must be very rare in ordinary times.

At those stations where transport companies of the Commissariat and Transport Corps are quartered, there is a Commissariat officer specially in charge of transport who deals with all questions relating to the subject under the authority of the Senior Commissariat Officer. In many places, however, transport questions, in common with all other Commissariat business, are managed by the Commissariat officer in charge of all Commissariat business.

When a regiment or other body of troops is about to move, the Quarter-Master-General's division of the Staff makes the necessary arrangements and communicates with the Adjutant-General's division, which issues an order to the Commissariat and Transport Department, in general terms, to provide the necessary amount of transport. The Commanding Officer of the troops about to move sends his requisition for the *exact* amount of transport he will require to the Commissariat officer in charge of transport, who, if the amount required be in accordance with regulations, furnishes it accordingly. If the amount requisitioned seems to the Commissariat officer to be excessive, he submits the matter to the Senior Commissariat Officer. In cases of great emergency, the latter directs his subordinate according to his

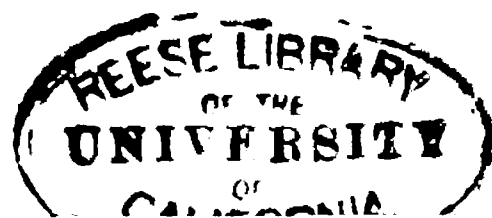
own discretion ; but as a general rule, it is his duty to take the orders of the General or other Officer Commanding as to whether the requisition is or is not to be complied with to the full or any extent. If the General, overruling the doubts of the Senior Commissariat Officer, should order the requisition to be complied with, his order is at once carried out ; but the proceedings are reported by the Senior Commissariat Officer, through the General, to the Secretary of State and a note is made on the voucher for the cost of the transport of any items which may have been considered as a doubtful charge.

When transport is hired or requisitioned, the person furnishing it must provide the animals and drivers or boatmen necessary for the vehicles or boats.

At stations where boats can be obtained from the Navy for transport purposes, application is made for them by the General or other Officer Commanding to the Senior Naval Officer. The Senior Commissariat Officer prepares the requisition, which he either submits to the Officer Commanding for signature, or, if so directed, signs himself 'by order' of the General or other Officer Commanding.

During the performance of the service, the direction of transport furnished or provided by the Commissariat Department remains with that department ; convoys of the Commissariat and Transport Corps therefore act under their own officers or non-commissioned officers ; and some officer or non-commissioned officer of the corps accompanies and takes charge of hired or requisitioned transport. Obviously, however, the officer or non-commissioned officer in charge of the convoy moving with a column of troops is under the authority of the officer commanding the column.

The transport requisitioned by an officer having been provided by the Commissariat Department, parades at the place and hour ordered. The personnel of the department have not to load the wagons or other conveyances ; this is a service to be performed by the troops themselves. Similarly, on arrival at the specified place, the troops must unload the wagons.



Unless some other stipulation exists in the contract or agreement for civil transport, it must be paid for at the time and place at which the service terminates.

When, at home stations, officers travel on any duty not provided for by regulation, their claims for expenses must be sent for examination to the Senior Commissariat Officer with a full report of the circumstances, so that he may decide whether the amount is one which ought to be paid by the public before the claim can go in for payment to the proper Paymaster.

Abroad, *all* travelling claims are sent for examination to the Senior Commissariat Officer.

Money paid on account of transport, if not provided by contract, is accounted for in the monthly schedule of local expenses before referred to.

VIII. THE ORDNANCE STORE DEPARTMENT IN THE DISTRICT.

Personnel and Establishments.

The officer at the head of the Ordnance Store Department in a District is termed the 'Senior Ordnance Store Officer,' and usually holds in his own department the rank either of Deputy-Commissary-General or of Assistant-Commissary-General.

The Ordnance Store Department has in its charge at stations in the District certain reserve depots or storehouses, magazines, and workshops. These are in charge of officers of the department subordinate to the Senior Ordnance Store Officer.

They are directly responsible for the presence and the condition of the stores in their charge to the Commissary-General of Ordnance at Woolwich, who, again, is under the Director of Artillery and Stores at the War Office.

The Ordnance Store Department takes charge of such buildings as it occupies for departmental purposes *directly* from the Royal Engineer Department. These buildings, consisting of reserve depots, storehouses, magazines, work-

shops, &c., are estimated for under the vote for 'fortifications and Ordnance Store buildings,' and not under that for 'barracks.' The Commissariat Department never has anything to do with them. Such stores as are required for the furnishing and equipping of these buildings are provided by the Ordnance Store Department itself directly from the reserve depots and returned as 'articles in use.'

In addition to the officers of the department, the personnel in a District includes :—

Warrant officers (Conductors and Serjeant-Majors), non-commissioned officers, and men of the Ordnance Store Corps ;

Armourers ;

Civilian clerks ;

Artificers ;

Labourers.

The head-quarters of the Corps of Armourers is at the Royal Small Arms Factory at Birmingham.

Charge, Receipt and Issue of Stores.

The definition of the term 'stores,' as distinguished from that of 'supplies,' has already been given (pp. 37 and 41). All stores required for military purposes in the District, including all those for equipment of barracks, are, with the exception of the articles in the following list, demanded or otherwise procured, received, stored, issued and accounted for, by the Ordnance Store Department. The classes of stores with which the department has nothing to do are the following :—

1. Ordinary clothing and necessaries ;
2. *Special* building materials and *special* articles to be worked up in the construction of works (provided independently by the Royal Engineer Department) ;
3. Surgical instruments, appliances, and medicines ;
4. Veterinary instruments, appliances, and horse medicines ;
5. Stationery.

As regards clothing, although the Ordnance Store Depart-

ment does not (except in the field or abroad) administer the *ordinary* provision of that class of stores, yet it keeps the reserve stock of *miscellaneous* clothing, such as hospital, prison, and working clothing, clothing for boats' crews, &c. Also, both at home and abroad, *condemned* clothing is usually sold by this department.

The stores forming the *permanent equipment* of corps of troops are not borne on the books of the Ordnance Store Department in any District or accounted for by the Senior Ordnance Store Officer. But the department is used as a medium through which fresh supplies of such stores are transmitted to corps quartered for the time in the District, and for receiving back any stores which a corps may be authorized to return.

All expense stores issued for the use of the troops by the Commissariat Department are drawn by it from the Ordnance Store Department reserve depots.

The Royal Engineer Department, in common with all other departments and corps, gets all articles of *general* stores from the Ordnance Store Department. But, in addition to these, it sometimes requires *special* stores, not kept in stock in the reserve depots, for purposes of construction. Even these stores, however, although not demanded by the Ordnance Store Department, are sometimes *consigned* to it to be passed on locally to the Royal Engineer Department, just as stores intended to form part of the ordinary equipment of a regiment may be passed to it through the medium of the Ordnance Store Department.

The Ordnance Store Department in a District enters into *no* contracts. Whenever these may be necessary for Ordnance Store services (which is but rarely) they are opened by the Commissariat Department on application from the Senior Ordnance Store Officer. Neither does the Ordnance Store Department perform any other kind of buying or selling, save that (as will be hereafter mentioned) it may be authorized exceptionally to make certain small local purchases, and that it also occasionally disposes by sale of *condemned* or *obsolete* stores.

The fact that, in the British service, regiments and corps have no permanent connection with any particular District or station affects the Administration of stores in a District and adds considerably to the complication of the system. The stores which form part of the permanent equipment of a regiment and which move with it must be necessarily treated differently and accounted for in a different way to those which are issued for the *local* services and which never move. Not only is the Ordnance Store officer directly accountable for his charge to the War Office, but the Commanding Officers of regiments are also in direct account with the War Office for their permanent equipment, while they are sub-accountants of the local departments for local stores. Owing, therefore, to the moving character of our regiments, a Commanding Officer has not only to keep up his own equipment ledger, but he also holds stores on inventories from several departments, which inventories again are lists of stores forming 'detachments' (so to call them) from the stock accounted for on other store ledgers. But a further complication arises from the fact that stores for other departments are usually passed to them through the local Ordnance Store officers; and this practice consequently entails a set of regulations concerning 'stores in transit' through the Ordnance Store Department which are not to be permanently accounted for by that department; and separate accounts, vouchers, and books also become necessary. Thus, the War Office not only undertakes the task of itself keeping up a separate account with every regiment in the country, but it also maintains a separate local account, and further it must examine the transactions between the local and the moving accountants, without which the accounts of neither can be checked.

The stock of ordinary articles of stores required for local use in the District by the various departments and also for the *local* use of the troops is kept, preparatory to issue, in the reserve depots of the Ordnance Store Department at certain stations. Such ammunition as is not issued to the troops (or to the *expense* magazines of the Royal Artillery) is also kept in charge of the department in its own magazines.

The amount ordinarily required in each place is roughly known beforehand, partly by absolutely regulated proportions, partly by experience ; and every Ordnance Store officer in charge keeps in reserve six months' supply of ordinary stores. As regards ammunition, besides the large reserves kept according to special rules in certain magazines, a proportion to be used in practice and for exercise is held also by the Ordnance Store Department for current consumption ; from this latter proportion the Artillery expense magazines and the Infantry and Cavalry regimental magazines are fed, also in regulated proportions.

The course pursued by the Ordnance Store Department in a District in obtaining the stores which are kept for issue in the reserve depots is briefly as follows.

The Senior Ordnance Store Officer of the District calls on the heads of corps and departments who are entitled to draw stores, to furnish him with detailed estimates of their probable requirements during the next financial year. Ordnance Store officers in charge of sub-stations also send in estimates to the Senior Ordnance Store Officer.

Estimates are made out and forwarded in duplicate, the officers making them also keeping office copies. The forms used for the several services are :

Barrack stores	Army Form	G 963 ;
Commissariat stores	„ „	G 999 ;
Hospital stores	„ „	G 1014 ;
Prison stores	„ „	G 1030 ;
Royal Artillery {	Stores and ammunition for existing armaments „ „	G 800 ;
	Stores and ammunition other than for existing armaments „ „	G 801 ;
Royal Engineer general stores	„ „	G 991.

In enumerating the stores on the estimates, they must be described exactly as in the 'Priced Vocabulary of Stores.' The quantities estimated for are either fixed ones laid down by regulation or are to be regulated according to the average

consumption of previous years. All the estimates, except those for expense stores, show

the data on which the estimate is arrived at,
the average annual consumption,
the purposes for which the stores are required,
the quantities still in possession,
the cost of the stores.

An estimate may propose that certain articles shall be made by regimental Artificers or shall be procured locally ; in this case, the cost of the proposed transaction must be inserted.

The several estimates must be so forwarded as to be in the hands of the Senior Ordnance Store Officer by the following dates :

Home stations	}	1st September	{	Preceding the finan- cial year to which they refer..
Malta and Gibraltar				
Halifax				
West Indies and Bermuda				
All other stations abroad			1st August	

If the Senior Ordnance Store Officer should consider that an estimate is excessive, or that it in any way needs revision, he communicates with the officer who sent it in. If the officer in question wishes to adhere to his original estimate, the matter is referred to the General or other Officer Commanding, whose decision is forwarded to the War Office with the estimate.

When the Senior Ordnance Store Officer has satisfied himself as to the estimates he has received, he is in a position to decide what articles, out of the number estimated for by the District at large, he would wish to have made for him locally in the Royal Engineer workshops. He makes out a statement in duplicate of these stores on Army Form M 1410, and sends one copy, some time in the month of September, to the Commanding Royal Engineer ; the other copy he keeps to send to the War Office with his 'consolidated annual demand.'

The next business of the Senior Ordnance Store Department is the preparation of the 'consolidated annual demand.'

This document, as its name implies, is the grand total of all the estimated requirements of the District for such stores as are provided by the Ordnance Store Department. The stores *not* provided by this department have already been mentioned.

The 'consolidated annual demand' is made out in duplicate on Army Form G 983, an office copy being also made. It is framed on the estimates above mentioned, and it moreover incorporates the Senior Ordnance Store Officer's estimates of the stores which will be required to maintain regimental equipments, and any demands which may be made by the Royal Navy on the Senior Ordnance Store Officer (made on Army Form G 853). The quantities demanded are such as will leave the Senior Ordnance Store Officer six months' consumption in hand over and above the requirements of the financial year.

The Senior Ordnance Store Officer, having obtained the approval of the General or other Officer Commanding to his consolidated annual demand, forwards both copies, together with the estimates, any naval demands, and the statement of work proposed to be done in Engineer workshops, to the Commissary-General of Ordnance at Woolwich, so as to reach that officer by the 31st October.

Correspondence may or may not ensue ; but, as soon as the Commissary-General at Woolwich has obtained the Secretary of State's approval of the demand, he returns the duplicate copy to the Senior Ordnance Store Officer of the District.

This approved demand then becomes the authority on which the Senior Ordnance Store Officer complies with the 'requisitions' sent in to him from time to time by officers entitled to draw stores in the District.

At Portsmouth, Devonport, and Chatham, there are important establishments under Ordnance Store officers termed 'gun-wharves.' It has been stated before that the Ordnance Store Department supplies the Navy as well as the Army with arms and warlike stores, and it is at these establishments that stores of this description for the use of the Navy are placed on board Her Majesty's Ships. Situated at the three

seaports above-mentioned, the gun-wharves are close at hand to the Royal Dockyards and other naval establishments. The Ordnance Store officer at each gun-wharf is periodically informed by the Admiralty of the number and description of vessels which will be equipped at that gun-wharf during the ensuing year. This enables the Ordnance Store officer to make due provision for the expected draughts of stores, which he accordingly does by sending in an 'annual demand' in the same form as the consolidated annual demand forwarded by the Senior Ordnance Store Officer of a District.

To the gun-wharves are also attached War Department vessels, completely under the orders of the Ordnance Store Department, and used for the conveyance of stores, ammunition, &c. The stores required to maintain the equipment of a vessel of this class are demanded annually by its master on Army Form G 1051 from the Senior Ordnance Store Officer of the station to which the vessel belongs, who forwards the demand to the Commissary-General of Ordnance at Woolwich by the 31st October.

After the approved demands have been returned to the Senior Ordnance Store Officer of a District, the stores are despatched from Woolwich, consigned to the Ordnance Store officer in charge of the reserve depot where the stores are required. In certain cases, contractors themselves may be directed to deliver articles provided by them. In other cases, the Senior Ordnance Store Officer may receive orders to purchase the articles locally or to sanction their being supplied by regimental Artificers.

Accidental or unforeseen reasons may oblige the Senior Ordnance Store Officer to make an intermediate demand. Such demands are, however, avoided as much as possible.

Stores despatched from Woolwich to an Ordnance Store officer are sent either by carrier, by a War Department vessel, or by convoy, according to rules which will be presently detailed. Special regulations apply to the conveyance of ammunition and similar combustibles which are given in paragraphs 622 to 730 of the Regulations for the Ordnance Store Department.

In this way, the reserve depots and the magazines in charge of the Ordnance Store Department in a District are filled and kept supplied with a stock of stores and ammunition estimated to be sufficient for the requirements of the District for the financial year and, over and above those requirements, with a reserve to serve as a margin, which, in the case of stores, and small-arm ammunition, represents an estimated consumption for six months ; while, in the case of gun ammunition, a stock estimated to be sufficient for two years' consumption is kept up.

It has already been stated that certain special stores are received by the Ordnance Store Department 'in transit' for other departments or corps. These stores are not entered in the departmental 'station ledgers' in the same way as other articles ; a note is simply made in the ledger of the number and description of the packages. But all stores which are intended to be placed in a depot to await issue as required are entered in detail in the reserve depot 'receipt journal' and in the 'station ledger' after each consignment has been carefully checked and compared with the voucher.

The rules to be followed in the arrangement of stores in depots and of ammunition in magazines and those relating to the charge of storehouses and magazines, with the precautions to be taken in the latter, are detailed in Sections V and X of the Regulations for the Ordnance Store Department.

Stores received in transit to be passed on to other departments or corps are kept, during the time they may necessarily remain in the hands of the Ordnance Store Department, separate from stores to be taken on charge permanently.

All parcels, bales, &c., containing stores sent from Woolwich to a reserve depot are marked with a number, with a description of their contents, and with their gross weight. Each package also contains an inventory of its own contents, or 'packing note,' on Army Form G 1028.

Before any document is signed by an Ordnance Store officer receiving stores which absolves the person or company conveying them from responsibility, the paper must be care-

fully compared with the stores and the latter weighed, counted, and otherwise checked. If the packing appears to have been tampered with, the parcel is opened and the stores are checked over by the packing note. Parcels containing stores received in transit are not opened; but the correctness of the number and the weight of the parcels is verified and the packing examined to ascertain that it has not been tampered with.

The Senior Ordnance-Store Officer or the Ordnance Store officer in charge of any reserve depot makes application to the General or other Officer Commanding the troops at the station for the detail of any guards or the posting of any sentries he may require for the security of storehouses or magazines, and for any escorts to accompany convoys of stores.

He also applies to the same officer for transport when it is required. In this case the Ordnance Store officer simply states in his application the nature, weight or bulk of the stores to be conveyed; the General or other Officer Commanding then directs the Commissariat and Transport Department as to how much transport shall be furnished.

Workshops are maintained under the direction of the Senior Ordnance Store Officer for the repair of stores. Certain articles may also be manufactured in these workshops.

Officers of the department in charge of reserve depots are to make themselves thoroughly acquainted with the condition of the stores they hold in charge. When it appears that certain stores require repair, it is their duty to examine them and, if necessary, cause them to be repaired. Those which they consider unserviceable, they set aside in order that they may be brought before the next half-yearly board of survey for condemnation.

The officers at the head of departments, regiments, &c., draw on the stock of stores in the reserve depots and magazines by means of *requisitions*. These requisitions must be made at the following periods :—

I.

M

Ammunition for practice and exercise	{ Annually by : 15th March at home stations ; 15th September abroad ;
Camp equipment, intrenching tools, &c.	{ when required ;
Stable necessities	{ annually by 1st March ;
Artificers' tools	
Articles for the repair of arms, accou- trements, harness and saddlery .	
Paint, &c., for preservation of wagons	{ annually by 1st September ;
Veterinary stores (such as are provided by the Ordnance Store Department)	{ 1st March and 1st September ;
half-yearly by	
All other stores, quarterly by	{ 1st March, 1st June, 1st September, 1st December.

Intermediate requisitions may possibly become necessary in emergencies ; but in peace time these rarely occur and ought to be avoided as much as possible.

When a requisition is received for stores in excess of the regulated allowance, it is sent by the Senior Ordnance Store Officer through the General or other Officer Commanding, to the War Office, and the Secretary of State's orders on the point are taken. But, in an emergency, the General may give the Senior Ordnance Store Officer an order to comply with the requisition at once, a report being simultaneously made to the War Office.

When a requisition is received from a Commanding Officer for stores or ammunition the value of which is to be recovered from the troops (such as stores to replace lost, stolen, or damaged articles, ammunition expended in shooting matches, &c.) the Ordnance Store officer must see that the column of the requisition stating the *purpose* for which the stores are required is correctly filled up. See also p. 169

on the proceedings of courts-martial and courts of inquiry on stores lost or damaged.

According to paragraph 35 of the Regulations for the Equipment of the Army, officers making requisitions are to send them in duplicate *direct* to the Senior Ordnance Store Officer.

Officers commanding detachments requiring stores usually obtain them from their own regiments or corps; the Ordnance Store Department transacting business, as a general rule, with the head quarters of the corps only. But, occasionally, it is far more convenient that the stores should be conveyed directly to the detachment from the reserve depot, which may be close to it while the regiment is at a greater distance. In this case, the officer commanding the detachment makes out the necessary requisition, and, before sending it in to the department, obtains the signature of the Commanding Officer of his regiment; the requisition is treated by the Ordnance Store officer, for the purposes of the accounts, as one from the regiment, but he sends the stores direct to the detachment. On an emergency, however, the officer commanding a detachment may be supplied at once, without previous reference to the Commanding Officer of the regiment, the transaction being subsequently regularized.

If an officer who has requisitioned stores considers that undue delay has taken place in issuing them to him, he is not therefore to requisition them again. Two requisitions for the same stores might lead to mistakes in the accounts. The proper course to follow is for the officer to write a *reminder*, calling attention to his already made requisition.

But if a regiment or other corps leaves a district before the issues have been made to it on requisitions already sent in, the Commanding Officer of the corps about to march prepares for the countersignature of the Senior Ordnance Store Officer a list of the articles (or quantity of ammunition) thus requisitioned but not received. On his arrival at his new station, he makes out a fresh requisition for the stores and appends the list to show that he is not drawing the articles

twice over or exceeding the amount which he is entitled to draw by regulation.

When stores are issued to a regiment or other body of troops, they may be conveyed from the depot by various means which will now be briefly described.

Whenever stores are issued from a reserve depot in packages, every precaution is taken that the packing shall be securely carried out, and a 'packing note' (Army Form G 1028), or inventory of the contents of each package, signed by the person superintending the packing, is placed within the package before it is finally closed. The packages are all marked and numbered, as in the case of stores sent from Woolwich.

When the troops are quartered in the immediate neighbourhood of the depot or storehouses, a notification may be sent to the regiment that the articles requisitioned are ready for issue, and the regiment may be directed to send for the stores.

When the regiment is quartered at a distance, the stores must be conveyed to it. They may be sent by :—

1. Transport (land or inland-water, military or civil) requisitioned from and provided by the Commissariat and Transport Department ;
2. By rail, by carrier, by ordinary inland-water carriage &c., simply consigned to the officer who requisitioned them ;
3. By sea.

1. When sent by convoy or other Commissariat transport, a *Conductor* (a subordinate of the Ordnance Store Department) may or may not accompany the stores. If one be thus detailed, he is responsible for the stores during transit and also for their safe delivery. If no Conductor be detailed, the officer or non-commissioned officer commanding the escort accompanying the convoy is responsible.

2. When stores are sent by rail, ordinary carrier, &c., the company or carrier is responsible.

3. By sea the company or owner or master of the vessel will be held responsible, according to the signature on the bill of lading.

During the transit of stores from one charge to another, whether it be between Woolwich and a reserve depot, or between a reserve depot and a regiment or other corps, &c., temporary vouchers are drawn out to secure the responsibility of the person temporarily answerable for them. When stores travel by convoy, these vouchers are 'convoy notes;' when they go by rail or by any carrying company or carrier, 'carriers' notes' are used; when they are sent by sea, or by inland-water carriage, 'bills of lading' serve the same purpose. At the same time, the usual delivery and receipt vouchers are sent by post to the person who is ultimately to receive the stores.

'Convoy notes' are made out in triplicate (on Army Form F 754) and signed by the officer despatching the stores. To one copy he obtains the signature of the Conductor who is to travel in charge of the convoy, or, if there be no Conductor, of the officer or non-commissioned officer commanding the escort. The officer sending the stores keeps this copy as a receipt. He hands over the other two copies to the Conductor or commander of the escort, who produces them on his arrival to the officer who is to receive the stores. This officer keeps one copy and, having signed the other, returns it to the Conductor or escort commander as an acknowledgment that he has correctly conveyed the stores.

When carriers are employed, the officer sending the stores takes a receipt from the carrier after handing him a 'carrier's note' (Army Form G 980). This paper contains a list of the packages, their weight and their contents. On arrival, the carrier presents his note with the packages, which are checked over by means of the note before a receipt is given to him by signing his way bill or any other paper. Should there be any deficiencies, they are noted on the receipt.

When stores travel by inland-water carriage, triplicate 'bills of lading' (Army Form G 965) take the place of the triplicate 'convoy notes' above mentioned.

When stores are despatched by sea from one to another port in the United Kingdom, the bills of lading are in duplicate only. Both copies are signed by the officer sending the

stores and by the master of the vessel, and each of these two persons keeps one copy. The stores must be checked on arrival by means of the usual delivery voucher, which will meanwhile have been despatched by post together with the receipt voucher. A third copy of the bill of lading is, in this case, unnecessary, as it may be taken for granted that the ordinary vouchers, travelling by post, will have arrived before the stores.

Bills of lading for ports abroad are made out in triplicate on Army Form G 964; the consignor of the stores gives the original to the master of the ship conveying the stores, keeps the second copy, and sends the third by post to the consignee.

As was before stated, there are special rules concerning the conveyance of ammunition. These rules are necessitated partly by the law concerning the transmission of explosives, and partly by the need for a strict supervision over warlike stores.

As far, however, as the responsibility of persons goes, the rules do not materially differ from those given above for persons in charge of ordinary stores during transmission.

We have seen that a regiment or corps serving in a station has in its charge two categories of stores, viz. :—those which belong permanently to itself and form its regular equipment, and those which are merely issued for local or temporary use, such as camp equipage, &c. The first are held by the Commanding Officer directly forming the War Office and are accounted for in the regimental equipment ledger; the second are held from the local Ordnance Store officer and appear on his store ledger. The regiment also has ammunition in charge from the local depot.

When a regiment leaves the command, it hands in to the Ordnance Store depot all *local* stores and the whole of its ammunition except just enough to furnish guards and escorts with 20 rounds per man.

It retains, on the contrary, all its own permanent equipment, and carries away with it all the stores which compose that equipment. However, there may be among these

articles some so bulky as to entail a considerable outlay for carriage. To avoid this expense for heavy stores, the Commanding Officer may apply for and receive authority to return the stores into the reserve depot before leaving, replacing them on his arrival by similar articles drawn from the reserve depot at his new station. Sometimes, however, this course cannot be followed because the last-mentioned reserve depot is not in a position to replace the stores, and in that case the regiment must carry the stores with it, whatever their weight. Special carriage may, however, be granted.

Ordnance Store officers are allowed to issue a few tents and other necessary articles *on loan* for *garrison* sports or entertainments, provided they have the sanction of the Officer Commanding at the station. But stores may never be lent for *regimental* entertainments.

Whenever stores are given up by a regiment or department, whether it be because they have become unfit for use, or damaged, or that they are no longer needed, or that they are withdrawn on account of a change of pattern, or for any other reason, they are handed in to the local reserve depot of the Ordnance Store Department.

Although clothing and stationery are not stores issued by the Ordnance Store Department, that department receives condemned clothing and old books and paper (for the purpose of being sold or otherwise disposed of) from corps and departments.

It is the duty of Ordnance Store officers to see that all stores which have been issued for a temporary purpose or special service are returned as soon as they are no longer needed for that purpose or service.

When articles are returned into store by a regiment as serviceable which appear to the Ordnance Store officer to be unserviceable or damaged, he calls on the Commanding Officer for an explanation. The cost of the article or of its repair will then be made good by the regiment, or a report is made to the General Officer Commanding, who may order the assembly of a garrison board to report on the matter.

The proceedings of this board of survey are sent *direct* by the president to the Senior Ordnance Store Officer, who acts as described on p. 170.

Occasionally, it will become necessary to receive articles into store on account of some alteration in, or renewal of, the equipment of a corps or regiment. When this is the case the corps and the department act under superior orders received.

But the most frequent occasion of stores being returned to the depot occurs from the fact of their being worn out or having become unserviceable. Whenever this is the case, the head of the department or Officer Commanding the regiment makes application to the Ordnance Store officer to receive the stores, describing the articles and the time that each has been in use. Certain tables are published in the 'Regulations for the Equipment of the Army' detailing the periods which sundry articles of equipment are expected to last ; and, in returning such stores as unserviceable, officers are guided by these tables. Nevertheless, the periods mentioned in the tables are prescribed simply as a guide, and not as those after which articles may be returned to store as unserviceable. For, under exceptional circumstances, articles of equipment may be received as unserviceable before the prescribed time has elapsed ; while, on the other hand, stores found to be serviceable after the time laid down for their ordinary duration are not accepted simply because they have been in use during that time. However, the duration tables serve thus far : that, in the absence of proof to the contrary, an Ordnance Store officer is justified, in the first instance, in accepting stores returned by a Commanding Officer as unserviceable if they have served the time marked against them in the tables. It may be remarked that periods of duration are given for a small number of articles only.

When damaged or unserviceable stores are returned from a regiment or corps, or are lost, stolen, or otherwise become deficient or damaged, the following rules are observed.

Articles which, having lasted the prescribed time, are returned by the Commanding Officer as unserviceable, are, if

considered by the Ordnance Store officer to be so, accepted as such and laid aside in store to be brought forward for condemnation at the next half-yearly board of survey. But, if the Ordnance Store officer should be of opinion that (although they have lasted the prescribed time) they are not yet unserviceable, or that they have become so through neglect or improper usage, he calls the attention of the Commanding Officer of the corps to the fact, obtains from him the value of any unfair damage or an explanation. If the Officer Commanding should object to the charge assessed by the Ordnance Store officer, the matter is referred to the General, who may assemble a garrison board of survey.

When the stores in possession of a regiment are lost, stolen, deficient, or damaged, the matter is at once reported by the Commanding Officer to the General or other Officer Commanding the troops, who orders, according to the circumstances, the assembly of either a

Garrison board of survey,
Court of inquiry, or,
Court-martial.

When, however, the loss or damage is already included in a charge to be submitted for trial by court-martial, there is no occasion to bring it specially to the notice of the General.

In a case when it may not be clear to a Commanding Officer who should pay for stores in regimental charge which have been damaged, lost, &c., he may or may not, as he thinks fit, assemble a regimental board for the purpose of inquiring into the case and furnishing him with full information. But such a board can *never* decide who is to pay for the damage or loss if any objection still be urged. A *garrison* board of survey alone is competent to determine this point, and it must be applied for in all cases of the kind in which no question seems to arise concerning discipline or expense *to the public*.

Whenever it seems doubtful if the loss or damage ought to be borne by the public, a *court of inquiry* must be assembled, unless disciplinary reasons seem to require the trial by court-martial of some person.

Courts-martial decide on those cases when it is judged expedient to try some person subject to Military Law for any offence under the Army Act by which the loss or damage has been occasioned.

Loss of or damage to arms or ammunition is a matter *always* brought before a court of inquiry or court-martial.

The proceedings of courts of inquiry on losses and damages of articles of regimental equipment are made out in duplicate and sent *direct* by the president to the Senior Ordnance Store Officer, who takes the orders of the General Officer Commanding resulting from the finding of the court, and forwards one copy of the proceedings of the court to the Officer Commanding the corps concerned.

The Commanding Officer of the regiment or corps, thus provided with a copy of the proceedings of the court of inquiry, may use it as his authority either to strike the lost articles off charge or to demand others in exchange from the Ordnance Store Department. If he takes the latter course, the requisition will be marked as stated on p. 162, and the proceedings of the court of inquiry will be appended to it in proof of his right to demand the articles.

The duplicate copy of the proceedings is sent by the Senior Ordnance Store Officer direct to the Secretary of State, unless the stores are to be replaced, in which case he sends it to the Commissary-General of Ordnance at Woolwich.

Similarly, when a court-martial has established the loss or damage of stores belonging to the equipment of a regiment or other corps, the requisition for articles to replace those lost or damaged must, as before stated on p. 162, be marked in the column of remarks ; and, in support of this note, a copy of the approved sentence of the court-martial is appended to the requisition.

Whenever stores are lost or stolen from a reserve depot or from any other place in charge of the Ordnance Store Department, it is the duty of the Ordnance Store officer in charge to report the circumstance at once to the Senior Ordnance Store Officer, who applies to the General or other Officer Commanding for a court of inquiry. The court's report in

duplicate is forwarded by the president direct to the Senior Ordnance Store Officer. This officer then transmits one copy to the General and the other direct to the Secretary of State, who determines if the officer in charge of the reserve depot is to be relieved of responsibility for the lost stores.

Stores returned from a depot are sent to the following places according to their nature :—

Arms and materials for their repair .	Tower ;
Clothing and necessaries	{ Royal Army Clothing Depot ;
Old books and stationery	{ H.M. Stationery Office ;
Gunpowder, powder barrels, copper hoops	Purfleet ;
Harness and saddlery	{ Royal Dockyard, Woolwich ;
Accoutrements	
Barrack, hospital, and military prison stores	
Small-arm ammunition	{ Royal Arsenal, Woolwich.
All other stores	

But the vouchers are all sent to the Commissary-General of Ordnance, Woolwich.

The proceedings of boards of survey will presently be noticed ; but we may here say at once that no stores may be disposed of as unserviceable unless condemned by such a board or by an officer selected to survey them ; and, even when this condemnation has taken place, none but perishable stores may be disposed of until the Secretary of State's order that they may be so dealt with has been received.

Thus the Secretary of State decides, after stores have been condemned, what is to be sent back to Woolwich, and what is to be disposed of locally.

Condemned stores which are to be disposed of locally are, in almost all cases, broken up or torn up previous to disposal. This is done in the presence of the surveying board or of one of the officers composing it.

Condemned clothing is almost always disposed of locally.

Old linen, &c., is to a certain extent utilized for cleaning purposes.

The bulk of the materials of stores ordered to be disposed of locally, derived from breaking up or tearing up condemned stores, is *sold* by the Ordnance Store Department. When there is a considerable amount of stores to be disposed of, a professional auctioneer is engaged, and public notice is given by advertisements or hand-bills by the Senior Ordnance Store Officer, unless he thinks it advisable to sell the stores *by tender*, in which case he calls on the Senior Commissariat Officer to advertise for tenders. When the amount is inconsiderable, reasonable steps are taken to give publicity to the sale, and a subordinate of the Ordnance Store Corps sells the stores in the presence of an Ordnance Store officer or of some other responsible person.

No person in the Military Service of the Crown may purchase stores sold at these sales.

When a sale is authorized, the Senior Ordnance Store Officer apprizes the District Paymaster in order that the latter officer may promptly recover the proceeds.

When an auctioneer is employed, a catalogue or inventory of the stores is prepared. On it, the auctioneer enters the amount realized by the sale as soon as it is over. He deducts his commission from the total, signs the document and returns it to the Ordnance Store officer.

When the sale is over, the Ordnance Store officer causes four copies of the inventory or catalogue to be made out. The date and number of the cash voucher by which the proceeds have been credited to the public are mentioned on this document. The auctioneer signs all four copies. One copy serves as the store issue voucher ; a second, as the cash debit voucher ; the third copy goes to the War Office with a report of the sale (on Army Form P 1957, receipted by the District Paymaster) ; the fourth copy serves as an office record.

The auctioneer recovers the value of the stores sold from the purchasers, and pays it in, less his commission, to the District Paymaster, who gives him a receipt, of which he keeps a duplicate to serve as a credit voucher for his own

accounts. The purchasers may not remove the stores they have bought unless they produce a certificate from the auctioneer or from the District Paymaster that they have paid for them.

Whenever one Ordnance Store officer relieves another in the charge of a reserve depot, a stock-taking of all the stores it contains takes place. It is superintended by an officer specially appointed for the occasion to represent the Surveyor-General of the Ordnance. Sometimes the appointment is made by the Surveyor-General himself ; but when he does not himself appoint anyone, the Senior Ordnance Store Officer applies to the General, who then orders some officer to undertake the duty of superintending the transfer and the stock-taking.

The stock-taking, once begun, must go on from day to day without any intermission except on Sundays and certain very exceptional occasions, when the suspension of the work must be satisfactorily explained.

The stock-taking refers to *quantities* only, and not to the *condition* of stores, which is the business of the annual boards of inspection hereafter to be described. Therefore, so long as the stores are forthcoming, they are taken account of, by the officer superintending the stock-taking, as if they were in the same condition as that in which they stand on charge ; and if there be any doubt as to the condition of any of the stores, they are laid aside to be examined by the next half-yearly 'board of survey,' a list of them being transmitted with the documents sent in at the termination of the stock-taking.

The officer appointed to act on behalf of the Surveyor-General of the Ordnance reports directly to him if appointed by his special authority. If he has been appointed by the General on the application of the Senior Ordnance Store Officer, he reports on the transfer to the last-mentioned officer.

Owing to the great quantity and variety of stores in the charge of the Ordnance Store Department as compared with those in the expense stores of the Commissariat Department,

the actual operations of stock-taking differ a little from those described under the head of the Commissariat Department (see p. 142).

Previous to a transfer, it has been seen that an officer of the Commissariat and Transport Staff simply balances his district ledger. An Ordnance Store Officer under similar circumstances does not balance his 'station ledger' in the pages of that book ; he opens a *new* book for the occasion called a 'remain ledger.' During the period of the transfer stock-taking, he keeps a *double record* of receipts and issues of stores : one, as usual, in the station ledger, which is the continuous account going on until the stock-taking operations are concluded ; the other, in the 'remain ledger,' begins with the total of the station ledger on the first day of stock-taking, records issues and receipts during the successive days of the stock-taking, and is closed and balanced at its termination. Issue and receipt transactions are *not* suspended during the transfer operations.

The documents which correspond to the two 'transfer returns' and the 'day-book' of the Commissariat stock-taking are, with the Ordnance Store Department, all three termed 'day-books.'

As the Ordnance Store Department only exceptionally issues stores on inventory, there is no 'abstract of stores on inventory.' The balance in the station ledger should show just what is in the stores ; *all* other stores, even those in use by the department, are written off the ledger. When stores are on loan or issued exceptionally on inventory, certificates from the persons responsible acknowledging their responsibility are placed in the hands of the officer superintending the transfer.

The officer superintending the transfer, and the two Ordnance Store officers concerned, count, weigh, or measure the stores actually in the storehouses, noting the quantities in their respective day-books, three new day-books being begun every day.

The remain ledger is daily compared with the day-books.

The sum total of the stores in the successive day-books

forms the 'collected account' of the 'transfer remain.' This is therefore simply a list of all the stores forthcoming at the stock-taking, including those 'in use' and any which may have been issued on inventory. No discrepancies with the ledger are shown on it, as in Commissariat transfer accounts. The collected account is made out in duplicate and signed by the three officers concerned.

One copy of the collected account, together with a statement of the 'stores in use,' and any certificates there may be from persons holding stores on loan or on inventory, is forwarded by the officer conducting the transfer with his day-books, to the Senior Ordnance Store Officer (if the officer was appointed by the General or other Officer Commanding), or direct to the War Office (if the officer was specially appointed by War Office authority to conduct the transfer). A separate list of any discrepancies between the collected account and the remain ledger is also transmitted; this list is accompanied by the explanations of the officer giving over charge, which he is always called upon to furnish before the documents are sent in.

Every fifth year after a transfer-remain has been taken, a stock-taking also takes place. The operation is called taking a 'quinquennial remain.'

It is conducted as a transfer stock-taking, except that, of course, there is but one Ordnance Store officer concerned; the same officer who was in charge before the stock-taking remaining in charge of the stores after it.

The stock-takings before mentioned are for the purpose of ascertaining exactly the *quantity* of all the stores in the reserve depot; they have nothing to do with the *condition* of these stores. For the latter purpose, and also to verify less minutely the quantity on charge, an 'annual inspection' is held at which the quantities found to be in the depots are compared with those appearing on the station ledger, and the state of the stores is carefully ascertained and reported upon.

Every year (except in such years as a transfer or quinquennial remain may have been taken) the Senior Ordnance

Store Officer applies to the General or other Officer Commanding to appoint a board of inspection.

The board consists of an Ordnance Store officer, an Artillery officer, an Engineer officer, and an officer of the Line. Where there are *naval stores*, the Senior Ordnance Store Officer applies to the Senior Naval Officer at the station to appoint also a Naval officer, who in this case forms an additional member of the board.

The report of the board is transmitted by the senior of the officers inspecting to the Senior Ordnance Store Officer, who forwards it to the War Office accompanied by a report of his own.

The senior inspecting officer further reports to the General or other Officer Commanding that the inspection has taken place before that officer sends in his annual inspection report.

All works, storehouses, magazines, workshops, and other buildings in charge of the Ordnance Store Department are also inspected once a year. This inspection is carried out together with that of similar buildings in charge of the Royal Artillery and Royal Engineer Department; the Officer Commanding the Royal Artillery, the Commanding Royal Engineer, and the Senior Ordnance Store Officer arrange to make this inspection conjointly, although not as a *board*, in order that they may the better intercommunicate their ideas and proposals on the spot.

The senior of the three officers in this case, as in that of inspections of stores, reports that the inspection has been held to the General or other Officer Commanding, before that officer sends in his own annual inspection report.

Every half year (on the 31st March and 30th September) a board of survey assembles at each reserve depot, to decide on what is to be done with stores brought before it as unserviceable.

The board is composed of the Ordnance Store officer in charge of the depot, of an Artillery, an Engineer, and a Line officer. A Naval officer is also appointed to serve on the board if naval stores are to be surveyed. The officers are appointed as for annual boards of inspection.

The board condemns the stores or gives its reasons for not doing so, transmits any explanations or statements of facts, and it may recommend that certain stores be, after condemnation, broken up and sold on the spot. As regards the last class of stores, the board inserts in its report the prices that can be realized locally for the materials.

The report of the proceedings of the board of survey is made out on Army Form G 1044, and is signed by all the members of the board. It is sent to the Senior Ordnance Store Officer, who transmits it to the Commissary-General of Ordnance at Woolwich.

When the board has recommended that any condemned stores shall be disposed of locally, the Senior Ordnance Store Officer, in forwarding the report, adds to it a statement of the cost of conveying such stores to Woolwich, so that, when the proceedings reach the Commissary-General at the arsenal, he may be able to judge if it be worth while or not to have the condemned articles brought to Woolwich or sold on the spot as recommended by the board.

Occasions may arise when it is considered necessary to hold immediate surveys on stores without waiting for the assembly of the regular half-yearly board. These are either conducted by the Senior Ordnance Store Officer or by some officer deputed by him, or else by a board, for which he applies if he thinks it necessary. In such cases the Senior Ordnance Store Officer may himself approve and act on the report, except when he differs from the board in opinion or when any loss to the public is not fully explained. Under these circumstances, he refers the matter to the General or other Officer Commanding, who directs him how to act and forwards the report to the War Office.

When the Commissary-General of Ordnance has examined the report of a board of survey and come to a conclusion as to what should be done with the condemned stores, he either directs their return to Woolwich or obtains and sends down to the Senior Ordnance Store Officer the sanction of the Secretary of State to the local sale of the articles or materials.

Such articles or produce of broken up stores as are to

be disposed of locally under these instructions are then sold as already described (see p. 172).

All stores which have been condemned are at once marked with the condemned mark. This consists in adding to the 'broad arrow,' already stamped or cut on all articles while serviceable, a second 'broad arrow ;' the two arrows having their points *outwards* in contrary directions. This mark is to be distinguished from that placed upon serviceable stores issued 'on repayment' (that is, allowed to be sold to make good losses or under any other authorized circumstances) by the fact that, although a second 'broad arrow' is also added to the mark in the latter case, the two arrows of the stores issued on repayment appear point to point.

Store Accounts, Documents, &c.

Whenever stores are sent to a reserve depot from Woolwich or from any other reserve depot, or are returned from a corps or department, two documents are sent by post to the same officer as the stores, which are called respectively the 'receipt voucher' and the 'delivery voucher.' These two papers are identical as to form in each case, the form varying according to whether the consignment is one of general stores, of ammunition, &c. &c.

The delivery voucher is *signed* by the officer sending the stores. It is meant to serve as an *invoice*, and to be kept by the Ordnance Store officer to whom the stores are sent.

The receipt voucher (which, like the delivery voucher, is a list of the articles forming the consignment) arrives *unsigned*. It is the duty of the Ordnance Store officer to compare the two vouchers with one another and with the stores, and, on finding them to agree, to sign the receipt voucher as an acknowledgment, and return it to the person sending the stores. If the vouchers do not agree with one another or with the stores, a correspondence takes place between the officer sending and the officer receiving the stores until the matter is set right, and the voucher or vouchers are returned if necessary to the person sending the stores to be corrected, any corrections being initialed by him.

Two books are kept at every reserve depot, termed respectively the 'receipt journal' and the 'issue journal' (Army Books 195 and 196). Every consignment of stores received at the depot, whether from Woolwich, whether returned from a department or corps, or from any source whatever, is entered on the day of its receipt in the receipt journal. Similarly, every consignment or quantity of stores issued, whether returned to Woolwich, issued to a department or corps, or issued in any other way, is entered at once in the issue journal.

The entries in these books follow one another *by consignments* according to date of receipt or issue. Now, a consignment usually consists of various articles of different kinds, these will therefore be mixed together in the journals ; that is to say, that an entry in a journal will be a list of all the articles, collected together as they were received or issued, whatever may be the nature of the items.

But the chief account book of the depot is one which classifies all the articles of store *according to their nature*. This book is the 'station ledger' (Army Book 47 or 209). In it, every article has a heading to itself, and columns under this heading show the condition of the articles as serviceable, unserviceable, repairable, &c. The ledger is posted daily from the receipt and issue journals, receipts being entered on the 'debit' side and issues on the 'credit' side of each folio (or opening between two leaves). A balance struck at any time between the two sides of any heading of the ledger ought, consequently, to show exactly the number of articles of the kind described by the heading, in each condition, which are on charge at that time at the depot.

As the classification followed in the ledger is one by articles, while that of the journals is by consignments received or issued, a consignment forming one entry in a journal will, when posted in the ledger, be split up and appear dispersed about the book in as many places as there may be articles in the consignment.

The journals and ledger bear cross references to one

another, so that an article may at once be traced from the ledger to the journal or *vice versa*.

A 'transcript ledger' is also kept at every reserve depot. This book is an exact copy of the station ledger and is kept in the same form. It is posted daily at the same time as the station ledger. The object of keeping this second book is that the accounts have periodically to be submitted to the War Office, and the transcript ledger is on these occasions forwarded thither.

The receipt and issue journals are records of transactions more for office convenience than for any other purpose. Every entry in a ledger must be supported by a *voucher*. Every time an article of store is issued, or struck off charge in any other way, the entry showing it to be struck off charge is supported by reference to an issue voucher ; and, similarly, every taking on charge must be warranted by a receipt voucher. We have seen how receipt and delivery vouchers are exchanged when stores are received : a converse process takes place when they are issued from depots in response to requisitions from departments and corps. But, besides these vouchers, used when stores change hands in a regular way by receipt or issue, others are in use for the purpose of accounting for stores being taken on charge or struck off charge in different ways.

Now, stores may make their first appearance in the ledger or disappear from it, or be transferred from one class of articles to another in its pages, in several ways besides those of receipt and issue. Thus :—

Stores may be lost, stolen or sold ;

Stores may be unaccountably forthcoming at some stock-taking concerning which no record can be found ;

Stores may be used up in cleaning or repairing other stores ;

Stores may be broken up or converted from one kind of article into another ;

Repairable stores may be repaired and so become serviceable.

When stores are lost, stolen or sold, after all the regular

proceedings have been taken to investigate the circumstances or to record the transaction, a 'certificate voucher' is made out by the Ordnance Store officer in charge. This voucher (to which the proceedings of any board of survey, court of inquiry, &c., which investigated the circumstances or conducted the sale is attached) serves to account for the disappearance of the stores from the station ledger.

A certificate voucher is also used for bringing on charge stores found or unaccountably forthcoming. The voucher records the circumstances under which the stores were discovered or otherwise made their appearance.

Stores of a consumable nature, legitimately expended in cleaning, packing or repairing other stores, are written off charge and their disappearance accounted for by an 'expense voucher.'

A 'transfer and conversion voucher' is used to explain any alteration in the form of stores. For instance, if a bridging spar on charge is converted into pickets, it is entered in one place in the station ledger as a spar struck off charge and simultaneously an entry is made in another place of so many pickets brought on charge. The voucher accounts for both entries.

Whenever an article hitherto entered in the station ledger as 'repairable' has been repaired and become 'serviceable,' it is transferred from the former to the latter class. Here again a transfer and conversion voucher is made out to explain the decrease in the former class and the increase in the latter. And so, also, for 'serviceable' articles which become 'repairable' or 'unserviceable.'

Vouchers, of which, as will have been observed, there are several kinds, are also of different forms according to the *nature* of the stores to which they refer. Thus there are, for *general* stores, distinct Army Forms for receipt and delivery vouchers, for transfer and conversion vouchers, for expenditure vouchers, &c.; another set of Army Forms relates to *ammunition*; another to *arms*; and so on.

Receipt and delivery vouchers, being always exchanged when stores pass from one person's charge to another's,

officers are often tempted to write their correspondence on the paper of the voucher itself when questions concerning consignments arise, as they frequently do. This practice is irregular and forbidden ; the rule is a very reasonable one, as will be evident when it is remembered that the vouchers are documents which must be kept to check the entries in the ledger. Ordinary correspondence, whenever it may be necessary to send it with a voucher, is to be written on a separate sheet of paper, and the voucher itself may only be marked with such notes as are specially authorized or required by regulation.

In receipt and delivery vouchers accompanying stores returned to the Ordnance Store Department the columns descriptive of the *condition* of the articles returned are always to be left blank ; the column for the total number of articles of each kind only being filled in. When the Ordnance Store officer receives the stores, he examines them and fills in the descriptive columns (according to the condition of the articles) on both vouchers before he returns the receipt voucher to the officer returning the stores who is thus apprized of the condition in which the stores he has sent back were received.

From what has been said, it will be observed that every transaction of taking on or striking off charge, as shewn by the station ledger, must be warranted by the existence of *some* kind of voucher which is referred to in the ledger in support of every entry. Further, we have seen that these vouchers are of four principal kinds, to wit :—

Certificate vouchers,
Expense vouchers,
Transfer and conversion vouchers,
Ordinary receipt and delivery vouchers.

But, after all, a voucher, while it satisfactorily explains entries in the station ledger shewing that certain stores were taken on charge or struck off charge, does *not* shew in itself that these transactions were authorized or legitimate transactions. Thus, for instance, the presence of a voucher may prove beyond dispute that an Ordnance Store officer has

made some issue exactly as entered in his station ledger : but, if the voucher were itself unsupported by any authority, it would *not* prove that he had any *right* to make the issue.

The authority which supports a voucher varies in form according to the nature of the voucher. We will take them in the order above given.

It was stated that *certificate* vouchers are used when stores are lost, stolen, destroyed or sold, and also when they are unaccountably forthcoming. They are further used to rectify errors made in stock-taking 'remains' which may be subsequently discovered, or to bring stores on charge which arrive without the proper vouchers when these cannot be obtained.

When stores are lost, stolen, or destroyed, a board of survey, court of inquiry, or court-martial always investigates the circumstances. As has been before said, the proceedings of this board or court are attached to the certificate voucher writing the stores off charge, or are referred to by it, and serve as an authority for it.

Similarly, when stores are, after condemnation, broken up or sold or otherwise made away with, the certificate voucher, referred to in striking them off charge, is warranted by the report of the board of survey ordering the destruction or sale, which report is attached to the voucher.

When it is discovered that an error has taken place in a stock-taking remain, the officers who conducted the stock-taking are communicated with, and the error is rectified in the ledger by entries supported by a certificate voucher signed by the Senior Ordnance Store Officer, to which is attached the correspondence which took place. This correspondence is, therefore, in this case, the authority for the voucher.

When stores are discovered about which no information exists, they are brought on charge by a certificate voucher. In this case the authority for the voucher is the explanation of the circumstances under which the stores were discovered, written upon the voucher itself, and signed by the Senior Ordnance Store Officer.

The *expense* vouchers warranting entries in the station

ledger striking off charge consumable stores (such as cleaning materials, paint, ammunition, &c.) which may have been actually expended, are themselves supported by references to entries in an 'expenditure journal.'

The 'expenditure journal' is a book kept at each reserve depot for the purpose of explaining how consumable stores written off charge in the station ledger have been used up. On one page is inserted a list of the stores repaired, painted, cleaned, &c., and on the opposite page the quantities of consumable stores expended in the process. The expenditure journal is balanced monthly, the quantities actually expended are entered on an expense voucher and the same quantities are written off charge in the station ledger; thus the voucher explains the striking off charge, and the expenditure journal, shewing that the actual expenditure was legitimate and proper, is the authority for the voucher.

The expense voucher supporting entries in the station ledger of stores consumed by Inspectors of Warlike Stores in proving or examining other stores must bear a certificate that they have been thus expended signed by the Inspector of Warlike Stores who consumed them. This certificate is necessary on expense vouchers of this class because there can be no exact quantities prescribed beforehand by regulation as those which are to be expended, and therefore the bare entry in the expenditure journal would not be sufficient authority for the expense voucher.

The authority for a *transfer and conversion* voucher is the approved report of the board of survey or court of inquiry which ordered the transfer or the conversion. This report is attached to the voucher.

Obviously, the report of one board or court may be the authority for *many* vouchers. As the report can only be attached to *one* of them, the remainder, instead of having a report attached, bear a reference to that voucher to which the report is appended. This rule applies also to the case of certificate vouchers.

We now come to the authority for *ordinary* delivery and receipt vouchers.

Stores are never returned to a reserve depot without either local or War Office authority. The order for the return is, therefore, the authority for the delivery and receipt vouchers made out when stores are returned ; and is quoted on those vouchers, of which the delivery voucher remains in the hands of the Ordnance Store officer in charge.

As regards stores issued, the requisitions of officers entitled to draw stores are the immediate [authority for the vouchers. But, of course, this fact presupposes that the requisitions themselves are warranted by proper authority. Consequently, before an issue of stores can be made, and receipt and delivery vouchers prepared, by an Ordnance Store officer in response to a requisition received, it is the duty of that officer to examine the requisition very carefully and satisfy himself that the officer demanding the stores is really entitled to do so. If the requisition be warranted by an order or standing regulation, it evidently becomes a sufficient authority for the receipt and delivery vouchers, the former of which remains in the hands of the Ordnance Store officer in charge.

This being so, when the two copies of a requisition (see p. 163) are received by an Ordnance Store officer in charge from an officer entitled to draw stores, the former checks them to ascertain that the supply is warrantable. If it should not be so, he returns the documents to the officer who sent them in, drawing his attention to the fact. But if the requisition is a correct one, the Ordnance Store officer, if he has the stores in hand, makes the issue and forwards the duplicate of the requisition to the Commissary-General of Ordnance at Woolwich. If he is unable to comply with the requisition, he forwards *both* copies to the Commissary-General ; except in the cases of *expense* stores and of *all* stores *at foreign stations*, when, if the Ordnance Store officer is not in a position to comply with a requisition, he forwards to the Commissary-General an intermediate demand for the stores (Army Form G 984), accompanied by one copy of the requisition.

Requisitions are of various forms according to the class of stores to which they refer.

It will have been observed that if any deficiencies of stores should occur in a reserve depot, the stores are ultimately written off charge in the station ledger, after all due proceedings have been taken to investigate the circumstances and to recover the value from the proper person, if the value be recoverable. And we have also seen that such an entry in a ledger is supported (like all other entries) by a duly warranted voucher of some kind. But in the event of any stores, written off as deficient, being subsequently forthcoming, they must be brought on charge again by an entry supported by a certificate voucher, as before stated, and *not* by any correction or alteration in former entries in the ledger.

Whenever a station ledger is balanced, the total of the issue side of the book is deducted from the total of the receipt side ; the result being to leave a 'remain' of the stores on charge at the date of the balancing. This process closes the account. The remain of the ledger should evidently correspond exactly with the stock of stores actually in the reserve depot or on charge.

When an account is closed *without* a stock-taking, the remain, as shown by the station ledger, is assumed to be correct and is carried forward to form what is called the 'state' (or beginning line) of the next account.

But when, at the same time that the station ledger is balanced, stock is also taken of the stores (which occurs when a transfer or quinquennial remain is struck) it may happen, as before said, that discrepancies appear between the ledger remain and the remain of the stock-taking. In this case, the discrepancies are left to be dealt with as before described, and the state of the next account corresponds, *not* with the ledger remain, but with the remain of stores ascertained by the stock-taking to be actually present in the reserve depot.

Accounts are closed and station ledgers are balanced at transfer and quinquennial stock-takings and also at the following dates in each year :—

At Chatham . . .	yearly, 31st March,
At Malta and Gibraltar .	half-yearly, 31st August and 31st March,

**At all other stations, at home , half-yearly, 30th Septem-
or abroad ber and 31st March,**

The accounts are then *examined*.

The accounts of the central depot at Woolwich are examined at that station.

The accounts at

**The Tower,
Portsmouth,
Devonport, and
Chatham,**

having been closed, the Senior Ordnance Store Officers at those stations transmit their station ledgers to the War Office and notify that they have done so to the Commissary-General of Ordnance at Woolwich. The books are sent back when the accounts have been examined.

At all other stations, the accounts are submitted to the War Office by transmitting thither for examination the *transcript* ledger of each station. It is, however, to be noted that the accounts kept at Aldershot, Malta and Gibraltar are examined every *half-year*, while from all other stations at home and abroad the accounts are only submitted *yearly* after balancing the station ledgers on the 31st March, the last day of the financial year. The transcript ledger must be forwarded to the War Office within 20 days after that date.

All vouchers referring to the account under examination and the expenditure journal accompany the account when sent to the War Office. The vouchers are numbered consecutively in two series : one for issue vouchers, the other for vouchers referring to receipts.

The periodical examinations of store accounts at the War Office may lead to correspondence with accountants ; explanations may be required, irregularities may be pointed out, decisions may be pronounced on other questions, &c. Copies of all correspondence thus arising must be retained in the Ordnance Store office concerned.

Ordnance Store officers are supplied at most stations with lithograph drawings and descriptions of all *warlike* stores ; it is obviously impossible to expect a technical knowledge of such stores from every officer in the department.

These drawings and descriptions, together with books and papers supplied for office use, are entered on a catalogue kept by every Ordnance Store officer in charge, which catalogue he is required to keep corrected up to date at all times ; but they do not appear on the station ledger as stores in charge. When a transfer of charge takes place from one officer to another, the catalogue is verified and signed by both officers as being correct.

The Senior Ordnance Store Officer of a District reports annually on the 31st March to the General or other Officer Commanding on the working and efficiency of his department and on the discipline of his personnel.

The returns of the department relating to stores, and all documents and correspondence on the same subject, are addressed by the Senior Ordnance Store Officer of a District to the Commissary-General of Ordnance at Woolwich. But returns on the personnel and all correspondence not connected with routine store duties go to the War Office, addressed to the Under-Secretary of State who passes such papers on to the Director of Artillery and Stores.

The Senior Ordnance Store Officer also transmits, on the 1st April of each year, to the officer commanding the Royal Artillery of the District, returns of all guns, carriages, ammunition and other Artillery stores on charge. These returns are prepared by the Ordnance Store officers in charge of reserve depots and reserve magazines.

Remarks.

The brief glance which we have taken at the duties of the Ordnance Store Department shows that those duties extend over the Administration of two classes of stores widely different in nature. On the one hand, we have the great variety of articles comprised under the head of *general* stores ; while, on the other, we find the department also administering

warlike stores ; that is to say, arms, ammunition, and military carriages.

Moreover, it will have been observed that, while we have a central grand depot of stores under the Commissary-General of Ordnance at Woolwich, and (so-called) reserve depots in the various Districts, regiments and other corps of troops are all, nevertheless, in direct account with the War Office for the stock of stores forming their own equipment.

Again, the fact that our regiments are organized on the understanding that they are to be periodically moved compels us to restrict the stock of stores in charge of a regiment to that which can readily be carried about with it—in short, to little more than the personal equipment of the men.

A technical knowledge of warlike stores is, by all nations, held to be part of the science of Artillery. And we ourselves, while we have handed over this class of stores to be, in the main, administered by the Ordnance Store Department, are obliged to make large concessions to the same rule. And thus we find that, in this branch of Ordnance Store duties, recourse is had to a very remarkable extent to the assistance of Royal Artillery officers.

In the first place, we find that the Director of Artillery and Stores (the administrative head of the Ordnance Store Department) is a selected General Officer of the Royal Artillery. Next, the Manufacturing Establishments are necessarily superintended and officered from the Royal Artillery. The same corps provides Inspectors of Warlike Stores. We place Artillery officers on all boards of survey on warlike stores. Within the District, a number of subjects compel frequent intercommunication and correspondence between the Senior Ordnance Store Officer and the Officer Commanding the Royal Artillery. Further, it becomes necessary to furnish Ordnance Store officers with lithographs and descriptions of warlike stores and matériel to supplement a want of technical knowledge which cannot be expected out of the Royal Artillery. In the field, as will be hereafter seen, the ammunition manufactured at home under Artillery superintendence, after being collected in the larger depots by the

Ordnance Store Department, is passed on to the Royal Artillery before it finds its way to the troops.

Now, the nature of weapons, of matériel and of ammunition makes it essential that these stores should be centrally administered. As regards some articles, no doubt the assistance of private manufactures of a high class may be called in ; but they can never be more than auxiliaries to Manufacturing Establishments of the Government. The high standard of quality which it is absolutely necessary to maintain in these stores would rapidly sink if the Government did not keep the function of testing and proving in its own hands : nay, if it did not manufacture to a large extent itself.¹ Nor can this function be delegated to any authority lower than the central one at the War Office. The character of warlike stores is quite distinct from that of general stores. It is comparatively easy to secure a sufficiently high quality and enough uniformity of patterns from local contractors when the stores are barrack furniture, intrenching tools, accoutrements, and so on : these things have their likes in civil life, and civil manufacturers know as much about them as they need know. But it is quite otherwise when we come to scientific materials for fighting.

From what has been said concerning the inevitable connection, under *any* system, of Artillery officers with the manufacture and Administration of warlike stores, and concerning the necessity that these stores should emanate from an arsenal or arsenals under the central authority of the War Office, it would certainly seem that our present system is needlessly complicated, and that it could be simplified by separating the Administration of *warlike* stores from that of *general* stores. A 'Royal Artillery Department' might be formed of Artillery officers trained to a special knowledge

¹ As a matter of fact which may serve as an example, we believe it has been found that, although a considerable quantity of gunpowder is purchased from contractors, these private manufacturers have failed to reach the high standard obtained in the quality of powder at the Royal Powder Factory, and that they have hitherto been unable to produce certain natures of cannon-powder.

of matériel and warlike stores. In this department would naturally be absorbed the officers employed at the Manufacturing Establishments ; the central magazines at Purfleet and Upnor would become Artillery charges, as would also the gun-wharves and the small-arm establishments at the Tower and Birmingham. In the various Districts, the reserve magazines and armouries might be placed in charge of one of these specially trained Artillery officers serving on the staff of the Officer Commanding the Royal Artillery. This officer of the ' Artillery Department ' would naturally combine with his functions of supply those now exercised by the Inspectors of Warlike Stores. The department would also be a suitable rallying-point in times of peace for the nucleus of the ammunition columns which must be formed for active operations.

As regards *general* stores, the question is far simpler ; and several courses are open. Obviously, if we had really localized corps of troops, the simplest and by far the most economical plan would be to follow the Prussian system and allow regiments to supply themselves ; requiring them to maintain a certain stock of exact pattern, satisfying oneself by rigorously inspecting the stores, while allowing the corps itself to purchase, sell, and administer. Under this system, the present Quartermaster's store would be expanded to include the present reserve depot, which would cease to be necessary, as would also nearly the whole Ordnance Store Department. But, even if moving regiments must still exist, supposing it were thought right to take the Administration of warlike stores from the Ordnance Store Department, it would seem advisable to amalgamate the remaining duties of that department with those of the Commissariat Department. The latter already administers *expense* stores and, under the present system, we have, in some respects, *two* store departments.

However, we may again call attention to the enormous economy of money, time and labour and to the superior efficiency to be attained in the matter of equipment by a system based on true regimental localization ; by which is meant the localization of the corps itself, and not that of merely its depot.

Moving regiments mean separate local store establishments ; and separate establishments mean the perpetual handing in and handing out of stores, transfers of charge, the multiplication of accounts, vouchers and correspondence, and, moreover, the maintenance of a separate personnel. Moving regiments can *never* equip themselves, save at an exorbitant rate, and with such regiments the system must be centralized at the War Office ; the result being that that office has itself to audit and check the accounts of some hundreds of direct accountants. On the other hand, a regiment that is settled down permanently in one place, with barracks, storehouses, and workshops which it knows are to be its own for ever,¹ has breathing-time to look about it. Thus settled, it does not need a separate department to provide it with stores ; it can provide these quite as well for itself ; and, working for itself, will do so with all the thrift possible. The General's inspection report would contain an audit of the regimental expenditure and savings on stores. It is firmly believed that if the War Office *contracted* (so to speak) *with regiments themselves* to provide their own equipment stores (which would include the expense stores for their barracks), it would be found that the large sums now spent in fattening civil contractors, in conveying stores from Woolwich which (under a different system) could be procured more cheaply locally, and then in carting those stores about the country, might either be saved to the Army Estimates or might at least go towards an increase in the soldier's efficiency and comfort. The more regiments are made independent in the matter of Administration, the less they have to look to this department or to that for necessary supplies, the more efficient they must become and the more likely to shift well for themselves on service. There can be no bandying about of blame between departments when anything goes wrong in a system under which every Commanding Officer knows that he has only himself to depend upon ; and, under such a system, he will take care to

¹ As those of the Royal Engineers at Chatham or of the Royal Marines at Portsmouth, Plymouth, and Chatham.

be provided against all emergencies. A case in point is said to have occurred quite recently ; a battalion was embarking at Gibraltar for Egypt ; we are told that they had to go without waterproof sheets, because at the last moment it was discovered that there were only 200 to be found in the reserve depot. This could not have happened if it were part of every Commanding Officer's business to have these things at all times in store. But, clearly, a moving regiment cannot permanently keep up its war equipment, whereas a stationary corps requires, indeed, to be provided with arms and ammunition, but in other respects does not, in time of peace, need the help of any distinct store department.

IX. THE PAY DEPARTMENT IN THE DISTRICT.

General Duties.

The officer at the head of the Pay Department in every District is the agent in that District for the Financial Secretary as regards all non-regimental disbursements on receipt of money and all non-regimental cash accounts. The official title of this officer is that of 'District Paymaster.' He usually holds the rank of Chief-Paymaster in the Pay Department carrying with it the title and honorary rank of Lieutenant-Colonel.

A certain number of Paymasters, subordinate to the District Paymaster, are usually placed under his immediate orders to assist him in the work of the District pay office. These officers, however, have no charge, and the District Paymaster is himself responsible for the cash and accounts.

The method according to which all cash transactions are to be conducted and all books and returns kept is laid down in the 'Financial Instructions in relation to Army Accounts, 1882.'

The term 'accountant' is used to denote those officers only who are in *direct* account with the War Office ; officers who are in account with accountants are termed 'sub-accountants.'

It is to be noted, that the Paymasters of corps of troops serving in a District are all direct accountants of the War Office and not sub-accountants of the District Paymaster.

The latter has nothing to do with the interior cash accounts of regiments quartered in the District, and a regimental Paymaster keeps his own accounts directly with the War Office, although he has frequently to transact business with the District Paymaster, as he has also to do with other regimental Paymasters.

The only respect in which the relation between the District Paymaster and regimental Paymasters serving in the District is that of superior and subordinates is that the former is required to frame the 'annual return of officers and subordinates' of the department which is sent to the Financial Secretary. As the District Paymaster is the senior officer of the department in the District, he is considered the head of it for this purpose, and each regimental Paymaster furnishes him with the information necessary to enable him to report upon the personnel in each office.

But, although the District Paymaster has nothing to do with ordinary regimental accounts, there is a vast amount of work to be done in the District pay office.

Charged with the receipt and disbursement of all military funds receivable or payable on account of District affairs, the District Paymaster collects and receives in cash or paper all sums due to the War Department by departments, officers, or individuals in the District ; and, on the other hand, he is the person who pays all expenses incurred by the War Department in the District excepting those incurred by corps of troops. Other officers may make bargains, contract engagements, hire labour, sell stores ; the conduct of these transactions is not the business of the District Paymaster ; what he has to do is to receive or to pay the money stipulated by these bargains. On the other hand, the officers who make the bargains have nothing to do with paying or receiving cash and do not handle public money.¹ The District

¹ There are some trifling exceptions to this rule, as may have been observed in the preceding pages ; but these exceptions refer either to money advanced by Paymasters on *imprest* or to the mere temporary passage of insignificant sums of money through the hands of heads of departments.

Paymaster has to receive money paid in with certain formalities, and to pay it out when demanded with other formalities ; and, as a general rule, he goes no further into the transactions which have brought about these receipts or disbursements than to examine if these formalities have been duly observed.

Thus, when a claim for payment is presented to the District Paymaster bearing, as an authority to pay, the signature of the head of a department and otherwise correct in form, the Paymaster always pays the amount without any further inquiry ; any question respecting the propriety of the payment is a matter for which the head of the department has made himself answerable.

When, however, claims for money come in *uncertified* by the head of any department, the Paymaster must go further in his examination of them and satisfy himself, not only that the demand is correct in form, but also that it is one which is warranted by some standing regulation or special authority.

As with other departments, when it is necessary to act immediately in a doubtful case, the question is referred to the General or other Officer Commanding whose orders on it are carried out pending an ultimate reference to the War Office.

As may be supposed, the receipts of a District Paymaster from his District are very small as compared with his expenditure. Among the moneys he may have to receive are : rents for Government lands, buildings, canteens, &c. ; sums realized by sales of produce or of condemned stores ; and various miscellaneous receipts.

On the other hand, he must pay all contractors' bills ; all bills for purchases, hire of labour or other services ; bills for carriage, for transport, &c. ; and claims of all kinds. Also, as he acts as regimental Paymaster to detached men serving departmentally or as Staff clerks, he will have to disburse their pay and allowances. Further, he must have money in hand in order to make necessary imprests or advances for the requirements of the service in the District.

To meet these necessities he draws monthly in advance

from the War Office the amount which he considers will be required to defray all expenses. Money is not kept at the War Office itself, nor is gold sent to the Paymaster.

The revenue of the country and all Government moneys not required for immediate use are lodged in the Bank of England by the Chancellor of the Exchequer. Here these sums are kept at the disposal of the Lords of the Treasury, the executive department of State responsible for the application of funds in accordance with the votes of Parliament. The Treasury official who signs all drafts on Government funds (whether for the Army or for other departments of State) is the Paymaster-General.

As soon as the Army Estimates have passed through Parliament and the sums therein specified have been voted, the Lords of the Treasury authorize the Paymaster-General to honour the orders of the War Department (Financial Secretary) to the extent of the votes.

Whenever the War Office wishes to provide a Paymaster with funds, he is, at home stations, furnished with *Treasury drafts* obtained from the Paymaster-General and payable at the Bank of England. These drafts are, however, negotiable, and consequently can be cashed locally anywhere by the Paymaster or other person receiving them.

In commands abroad, an officer of the Army Pay Department acts as agent for the Treasury and takes charge, in the Colony, of the Treasury chest which contains the funds belonging to the Imperial Government. This duty he carries out under the 'Regulations for conducting the duties of the Treasury chests abroad.' Paymasters in the command draw funds from this chest on Army Form O 1772, leaving a receipt in duplicate with the officer in charge of the chest.

The District Paymaster does not remit to the War Office the amount of the sums he may periodically receive. Obviously, this course would be an unnecessarily complicated one to follow. What he does is to treat all Government money in his hands as available for business purposes; and, if he receives any money during the month from the District, that money belongs to the Government and he uses it, duly

accounting for it, and asking in his next estimate for so much less than he would have demanded had there been no receipts.

Before making out his estimate for the amount of money he will require to meet the coming month's expenses in the District, the District Paymaster receives from the Commanding Royal Engineer, the Senior Commissariat Officer, and other sub-accountants sub-estimates of the sums which will be needed to meet the expenses of their respective departments or charges. These sub-estimates are sent in to the District pay office by the 15th of the month preceding that to which they refer.

In framing his estimate, the District Paymaster must also take account of the sums he has to receive as due to the War Department from various sources in the District. Thus it is the duty of the Commanding Royal Engineer and Senior Commissariat Officer to furnish him with all necessary information concerning rents or other revenue derivable from War Department property.

Similarly, the District Paymaster is always apprised of all payments which will periodically fall due ; such as rents for property hired, tithes, &c.

His own estimate of the whole amount required for the expenses is based on the sub-estimates above mentioned, on the information received as above stated as to what he may expect will be periodically and regularly coming in and going out, and, lastly, on his own estimate of what will be required, in addition to these sums, to meet the very great number of incidental expenses payable in the District. To make a fair estimate as regards this last head is evidently a matter of practical experience, both general and local.

The District Paymaster is, as we have said, informed as fully as is possible of the whole amount he may expect to have to spend during the coming month. He also knows what cash balance he has in his safe, or lodged in the local bank, or outstanding in sub-accountants' hands ; and he is further informed as nearly as can be of what sums will be coming in from various sources. Deducting the total amount

which he has or will have in hand from the total required to meet all anticipated expenditure, the balance will obviously represent what he will need, and he proceeds to demand this amount together with as much over as will leave him a margin to meet unforeseen expenses. The margin thus admitted on an estimate must be limited to such an amount as will leave the balance in hand, when the accounts are rendered, under one-fourth of the total expenditure in that account, over and above any sums out on imprest for the purpose of meeting the expenses of sub-accountants during the following period.

The estimate by means of which he demands this supply of cash is made out, by District Paymasters at home, on Army Form M 1403, and forwarded to the Financial Secretary monthly 10 days before the beginning of the month to which it refers. The estimate specifies the instalments in which the money will be required.

In the Colonies, a 'Treasury chest' is, as before stated, kept under special regulations by an officer of the Pay Department at the head-quarter station of the command. *All Army expenditure in the command is paid out of this chest, including that incurred by regiments and corps.* Consequently, in these commands, *regiments* send no estimates to the War Office, but merely monthly sub-estimates to the District Paymaster. This officer is the only Paymaster of the command who estimates for cash, and this he does *annually*. The 'annual general estimate' is, after compilation, submitted to a committee composed of the Governor of the Colony, the General or other Officer Commanding the troops, the Commanding Royal Engineer, the Senior Commissariat Officer, the Senior Ordnance Store Officer, and the District Paymaster. This committee reports on the estimate and suggests such reductions or alterations as may seem fit to it for the Secretary of State's consideration. Two copies of the estimate are then forwarded, together with the committee's report, by two separate mails, in such time that one copy may reach the War Office by the 1st December.

To return to the District at home. It is the District Paymaster's business to take care that all sums due to the

War Department in his District are punctually paid in. Thus, he applies for rents due, and other revenue of land as instructed by the Commanding Royal Engineer : if immediate payment is not made, he reports the matter instantly to the War Office. The rents payable for canteens are collected weekly in cash by the Commissariat officers in charge and paid in monthly to the District Paymaster. Sums accruing from the sale of unserviceable stores are paid in by the auctioneer employed by the Senior Ordnance Store Officer to the District Paymaster who gives a receipt and signs the 'return of stores written off charge and sold by auction ;' (Army Form P 1957). Sums obtained by the sale of condemned or surplus supplies, of expense stores, of hides, offal, refuse, manure, &c., are paid by Commissariat officers to the District Paymaster. Sums recoverable from Staff and departmental officers are paid in by the individuals concerned. Those payable by regimental officers or by the troops are collected from regimental Paymasters, or credited to the War Office as chargeable to the accounts of these Paymasters.

Among the charges against corps will be those for damages sent in after the periodical inspections of the Royal Engineer Department. These will be partly *barrack*, partly *hospital*, and (possibly) partly *prison*, damages. Barrack damages are assessed at the quarterly or marching-out inspections of barracks ; a claim is made out against each corps by the Commanding Royal Engineer on Army Form P 1923, and passed by him to the District Paymaster for recovery. The latter officer obtains the total amount from each regimental Paymaster concerned. Damages to the fabric or fixtures of hospitals are notified by the Commanding Royal Engineer to the Medical officer in charge of the hospital, in a lump sum, on Army Form P 1923. The Medical officer apportions the sum to be paid by each corps from which men have been treated in hospital and returns the form to the Commanding Royal Engineer. This officer notifies the several sums to the Assistant-Adjutant-General of the District, who issues a District order publishing the

amounts and calling on the several corps to make them good. This is then done by an adjustment by the regimental Paymasters with the District Paymaster. Prison damages are similarly treated ; Army Form P 1924 being used by Governors or Chief Warders in reporting them to the District Paymaster. On this form the amount due by each corps is stated and the several sums are recovered by the District Paymaster from the Paymasters of the corps concerned.

Among the many payments which District Paymasters are called upon to make, may be noticed : contractors' bills ; duly certified claims for all kinds of expenses incurred ; rents for property hired ; pay of subordinates, of non-commissioned officers or of soldiers employed as clerks or otherwise in District services ; &c.

Staff and departmental officers (including the officers of the Army Pay Department itself) do not, at home stations, draw their pay or ordinary allowances from the District, or from any other, Paymaster : each department has a distinct Agent in London who acts for its officers in the capacity of Paymaster. But for incidental purposes, such as travelling claims, or any amount payable to, or recoverable from, a Staff or departmental officer, recourse is had to the District Paymaster. In order to secure the issue of the necessary funds to Army Agents, the head of the Staff and of each department in a District transmits monthly to the War Office a return of the officers of his department serving in the District.

When, however, civilian clergymen officiate as chaplains to the troops, or when civil medical practitioners are employed for military purposes, they are paid quarterly in arrear by the District Paymaster on receipt of claims duly made out on certain specified forms ; which claims when receipted become the Paymaster's vouchers. The amount payable to civil clergymen and to civil medical practitioners is laid down in paragraphs 252, 257, and 326 of the Royal Warrant for Pay and Promotion, 11th March, 1882.

In making payments, it is necessary, as has been already stated, that a Paymaster should satisfy himself that certain

formalities have been observed. Thus when claims for miscellaneous expenses or allowances are presented for payment, the Paymaster must examine the charges and see that each is in accordance with the standing regulations bearing on the point, or has been authorized by some special order.

Claims in Great Britain and the Channel Islands of over 100*l.* in amount (or of smaller sums forming portions of money due on large contracts) are forwarded (duly certified by the head of the department concerned) to the War Office for examination and payment as they become due. In Ireland, such claims are dealt with in Dublin ; unless they refer to Engineer services, in which case they go on to the War Office as from stations in Great Britain.

Claims for rents, tithes, rates and taxes or any other charges payable on lands or buildings *hired by the War Department for less than 21 years* are certified correct by the Senior Commissariat Officer before being presented to the District Paymaster. Similar charges on property *belonging to the War Department or hired by it for periods of 21 years or more* are certified as being correct by the Commanding Royal Engineer.

Of these charges, the District Paymaster pays locally all, except that, at home stations, those referring to rates and taxes are invariably passed on to the War Office for adjustment. Abroad, this exception does not hold good, and the District Paymaster pays rates and taxes locally with other charges.

To enable the District Paymaster to check over contractors' or any other bills which fall due, the head of each department which has incurred expenses of this kind sends to the District Paymaster a list of all the bills he has passed. In this way the Paymaster knows that any bills not yet presented are still overdue.

Bills for repairs to buildings, when certified to be correct by the responsible officer of Royal Engineers, are paid without further question by the District Paymaster.

Claims for stores or for supplies provided by contractors or others must not only be certified by the Senior Ordnance

Store Officer or Senior Commissariat Officer (as the case may be) but the head of the department concerned must further state in which store account or provision account the articles were brought on charge, and quote the contract or other agreement, if there be any; the District Paymaster then examines the bill and satisfies himself that these points have been attended to and that the quantities provided are charged for at the rate specified in the contract or other bargain. Having found these things correct, he makes payment of the amount claimed.

Claims sent in under *running* Commissariat contracts are paid on presentation by the District Paymaster provided they be accompanied by full particulars as to the stipulated prices of the supplies and bear a certificate, signed by the responsible Commissariat officer, that the quantities for which the claim is made have been duly received.

The pay of non-commissioned officers and men employed on the Staff or departmentally is issued by the District Paymaster on the receipt of pay-lists signed by the heads of the departments in which the men are serving. Those serving at the head-quarter station of the District are paid directly from the District pay office: those at out-stations are paid by the officers under whom they are employed, who receive the money necessary for the purpose on imprest from the District Paymaster. So, also, for the wages of civil labourers who may be engaged by departments.

The actual method of issuing money for payments is either by cash, post-office orders, cheques or other means when more convenient. Sums of cash not exceeding 2*l.* may be sent by registered letter. The cheques bear the words 'On Her Majesty's Service' and do not require the penny stamp necessary on ordinary cheques. If any cheque, issued by a Paymaster, remains unpresented for more than three months, the Paymaster reports the fact, and the amount for which the cheque was drawn, to the War Office.

Paymasters may not cash private cheques out of their public moneys.

No Paymaster receives or pays away any sum of money

without taking and receiving *vouchers*. There are a few exceptions to this general rule as to taking receipts for ordinary pay and allowances ; but these exceptions hardly affect the District Paymaster. When money is paid in to a Paymaster, he takes with it an account signed by the person paying it, which becomes a 'debit voucher' to his accounts, and he gives this person a receipt. On the other hand, when the Paymaster pays money, he takes a receipt which becomes a 'credit voucher' to his accounts.

In speaking of the duties of the Assistant-Quarter-Master-General, we have seen that, when a corps or party of troops is moved, the commander is provided with a *route*. He produces this legal instrument as his authority for all necessary purposes during the journey, whether he requires to billet his men, to demand transport, &c. Among other rights conferred by the possession of a route is that of making use, for travelling at Government expense, of railways, steamboats, &c. But, in order to compel railway or other companies to convey troops at Government expense, the commander of the corps or party must be provided with *warrants*. A railway warrant is, virtually, an order on the company to provide the party with a railway ticket. To obtain a warrant or warrants, the commander of the party proceeding presents his route at the pay office of his corps or (if the party be composed of men employed on the staff or departmentally) at the District pay office. The Paymaster issues the necessary warrants (which are in the form of leaves torn out of Army Book 73, for railway warrants, or Army Book 74 for sea-passage warrants). At the same time the Paymaster makes an entry on the counterfoil of the Army Book from which the warrant is taken of the circumstances and of the number of the route which has been his authority. The commander of the party about to proceed takes back his route together with the warrant or warrants. Then, when on his journey, instead of buying tickets for his men as though they were private passengers, he presents his warrants at the booking-office or other place of payment. The railway or steamboat official keeps the warrant and issues to the

commander of the party a ticket for the number of men mentioned on the warrant. At the end of the journey the commander of the party signs and hands in his route at the office of the officer to whom he is to report his arrival, whence it is passed on to serve as a voucher to the accounts of the Paymaster who may have issued the warrants or paid other expenses in connection with the journey. Meanwhile, the railway or other company presents the warrant or warrants for payment to the District Paymaster of the Home District (in London) if it refers to a journey in Great Britain, or to the Chief Paymaster for Ireland if the journey was undertaken there. One of these two officers, as a matter of convenience, always pays the companies what is owing to them on these warrants, according to the rates regulated by the Railway or other Acts or according to any special agreements made by the Government with private steamboat companies. The warrants, duly receipted by the companies' agents, are given up in London or Dublin when cashed. The money thus paid away in London or Dublin on a warrant is treated by the Paymasters at these places as *an advance* to the Paymaster who holds the signed route which authorized the journey, and the payment is adjusted (as will be explained a little further on) as a 'Paymaster's advance.' The Paymaster who holds the route accounts for all the expenses of the journey in his accounts, and to enable him to do so, the Paymaster in London or in Dublin returns him the warrants, which have now been receipted by the railway or steamboat companies.

It frequently happens that one Paymaster has to make payments for another. It would be a clumsy, complicated, and (to a certain extent) a dangerous plan to allow them to settle these matters by the transmission of cheques or of cash. Consequently, *adjustments* of accounts of this kind are carried out virtually through the War Office. Obviously, all the moneys in Paymasters' hands belong to the War Department, and all these officers are, in common, agents for the Financial Secretary. Therefore, if Paymaster A makes a payment, as a matter of business convenience, for Pay-

master B, the only difference it makes is, that A having paid a certain sum which, properly, B *should* have paid, A is out of pocket (to the extent of that sum) of what he ought to have for his own expenses ; while B, having had a portion of his anticipated expenses paid for him by A, has that sum over and above what he requires. The next time each of these two officers estimates for money required from the War Office, A demands the amount advanced in addition to what he would otherwise have demanded, while B demands that much less. In order that the accounts may shew the transaction, A notifies to B that he has paid a certain sum to him ; the two Paymasters enter the amount in their books, the one on the *credit*, and the other on the *debit*, side of his accounts under the head of 'Paymaster's advances ;' and the War Office is apprized of the matter by the accounts of the two officers when next rendered.

Such an adjustment is often brought about by one Paymaster *requesting* another to make a payment for him. In this case, however, as no Paymaster has unlimited funds in his hands, the officer who requests another to do so must, unless the sum be a small one, ascertain from him beforehand if he is in a position to make the payment.

Imprests are advances of money made by Paymasters to other officers for the purposes of defraying expenses which require an outlay of ready cash. An officer may require funds for very many purposes when he may be far away from any Paymaster. Thus, if he be proceeding on a march, he may require money to pay out in small sums and from day to day (or even unexpectedly at more frequent periods) for the settlement of claims for billeting or other petty expenses, or for the actual pay of his men. Imprests are also a convenient way of providing heads of departments with a lump sum for the purpose of meeting such small expenses as postage, &c. ; an account being kept and balanced periodically instead of each trifling sum being drawn separately each day from the Paymaster as it is required.

No officer can refuse to accept an imprest. If the officer be not already a sub-accountant of a Paymaster's, he becomes

one the moment he receives an imprest. For an account with him is forthwith opened in the Paymaster's books. If the imprest is one for some special temporary purpose, and made to an officer who is not usually a sub-accountant, the account is closed after the service has been performed and the money accounted for ; and the officer ceases to be a sub-accountant. But, as before stated, imprests are often made to meet certain current expenses of permanent sub-accountants, and therefore with these a running account is kept.

District Paymasters's Accounts.

Having in the preceding pages glanced summarily at the chief operations of the District Paymaster, we have yet to see how these transactions are recorded and how an account of them is given to the War Office ; in short, how a District Paymaster's accounts are *kept* and *rendered*.

It has been said that no payment is made by any Paymaster without his receiving a *credit voucher*, and that no money is received by him without his keeping a *debit voucher*. Vouchers are documents of various forms ; such receipts and payments as are made in the course of ordinary military business with officers, contractors, and others who habitually receive money from Paymasters, are vouched by regular prescribed Army Forms,¹ such as claims for pay or allowances, contractors' bills, travelling claims, routes, &c.

Except in the case of those vouchers which refer to payments under standing War Office regulations, all vouchers must show or quote the authority for the payment or receipt. Otherwise, it would be clear, indeed, by the vouchers that the Paymaster had paid or received money, but it would be by no means evident that he *ought* to have done so.

All vouchers are kept by the Paymaster until he renders his accounts to the War Office for the period to which they refer ; each voucher being stamped with the office stamp and

¹ The forms of vouchers prescribed for all payments and receipts which can be foreseen will be found in the 'Classified List of Army Forms,' under the heads of 'personal vouchers' and 'supply vouchers.'

receiving a sequence number commencing with those for expenditure. Also, daily, as vouchers are received, they are *scheduled* ; that is to say, the particulars of each voucher are entered in one of a number of lists or schedules, begun fresh with each new monthly account. These schedules correspond to the votes in the Army Estimates under which military funds may be laid out ; and there are two schedules for each vote ; that is, a schedule of credit vouchers (Army Form N 1520) and one of debit vouchers (Army Form N 1521).

Every Paymaster keeps a 'general account book' in which he daily enters every receipt and every payment in the order of their occurrence. Receipts are entered on the 'debit' or left-hand page of each folio (or opening between two leaves in the book) and payments on the 'credit' or right-hand page.

The Paymaster also has a 'ledger.' In this book are recorded all transactions with sub-accountants. These transactions, in common with all others, are entered in the general account book ; but in the ledger they are arranged in a different way. Each sub-accountant of the Paymaster is allotted a folio on which the transactions between him and the Paymaster are posted from the general account book. So that, in the general account book, *all* transactions are arranged in one long list according to dates of occurrence ; whereas, in the ledger, those with sub-accountants are collected together into a number of separate accounts.

Reference marks between the vouchers, general account book, and ledger, allow of a speedy verification of any account or entry.

Other books are kept in every pay office to facilitate the transaction of business ; such as a 'registry book,' for correspondence, 'barrack damage book,' &c. : but the general account book and the ledger, together with the collection of vouchers, are the essentially important means of keeping accounts.

A District Paymaster renders his accounts to the War Office every month. He prepares them for examination in the following manner.

He receives from all his sub-accountants who hold funds on imprest from him to defray their ordinary expenses an abstract of their account of these sums accompanied by vouchers ; which abstract shows the sums received and expended, and the sum still in the hands of each sub-accountant. These documents must be sent in by sub-accountants not later than the 2nd of the month succeeding that to which the accounts refer. This account allows the District Paymaster to see to what purposes the money out on imprest has been applied.

He then is in a position to complete or close the 'schedules' (or lists) of all his vouchers, whether they be those he has himself collected in his own transactions or whether they be those forwarded to him by sub-accountants. As before stated, two schedules are made out for each vote in the Estimates under which money may be spent, the one of expenditure (or credit) vouchers, the other of receipts (or debit) vouchers.

Knowing now to what purpose all moneys have been applied during the month, the District Paymaster can classify his accounts on Army Form N 1477. This form arranges all expenditure under the headings of the different votes in the Estimates. Setting his expenditure against his receipts and the money he had in hand at the beginning of the month on this form, he brings out a balance. This balance is called the 'general state' of the Paymaster's account.

Simultaneously, he closes and balances the accounts in his general account book and ledger. Evidently, as the general account book contains a record of *all* transactions, while the ledger contains only a record of transactions with sub-accountants, it will be necessary to add to the balance of the ledger that of all cash accounts with persons *not* being sub-accountants in order to make the balance of these two books the same. The accounts in the two books are thus closed and the balances are carried on to head the accounts for the next month.

A 'balance sheet' is then made out which shows, on the one side, the cash in hand (either in the Paymaster's safe or

in the bank) and the amounts due from sub-accountants or outstanding in their hands ; and, on the other, the amounts due by the Paymaster himself. Thus the balance sheet shows the financial position of the Paymaster as regards the War Office and all his sub-accountants.

The cash balance shown by the balance sheet thus prepared from the ledger (in which the transactions are classified by accounts) and from the record of cash payments must, of course, agree with that shown by the general state, in which the same transactions appear classified according to the votes to which they refer.

The District Paymaster at the expiration of each month forwards to the War Office the following documents :—

1. Army Form N 1477 filled up (which contains his transactions classified by Estimate votes and the general state of his accounts) ;
2. A copy of his balance sheet for the month ;
3. All his original vouchers together with the schedules which serve as an index to them and classify them. The vouchers, which have been gradually sorted during the month, are tied up in packets, corresponding to the votes to which they refer, the schedule or list of the vouchers which each packet contains being tied up with it. There are, therefore, twice as many of these packets as there are votes in the Army Estimates.

District Paymasters' accounts must be rendered to the War Office by the 15th of the month succeeding that to which they refer.

When a Paymaster's accounts have been examined at the War Office in the Financial Secretary's Department, the Paymaster is informed of the result by receiving thence an 'abstract of examination' (Army Form N 1450). This document includes all remarks made upon the accounts ; it may call for explanations ; and 'disallowances' may be made of certain items of expenditure, either at once in the abstract of examination or later, after the receipt of any explanation furnished.

All disallowances of sums adjudged by the War Office to have been incorrectly paid away by a Paymaster must be credited to the War Office by him in the next account he renders after the decision ; and, in the event of the amount being subsequently allowed by the War Office in consequence of any further correspondence, the Paymaster debits the War Office again with the sum in the first account after the reconsidered decision.

Sums disallowed are to be recovered by Paymaster without any delay. Individual officers are called upon, through the regular channel by their superiors, to refund immediately any sum paid to them which has been disallowed. Other persons are requested to refund any such sum by the Paymaster. Departments in account with a District Paymaster are debited with amounts disallowed. Contractors are called upon to pay in disallowed sums in cash by the head of the department for which they contract ; and, if they do not do so, the amount is deducted from any subsequent payment due to them.

If a Paymaster has paid away money contrary to any regulation or in consequence of a mistake made in his own office, he is personally liable for its recovery. If a disallowance arises through any similar error made in the Royal Engineer Office, the Commanding Royal Engineer is responsible that the sum is made good.

Remarks.

It will have been remarked that the work of the District Paymaster is quite independent of that of the regimental Paymasters who may be serving in corps quartered in the District. He is not the departmental superior of these officers ; nor does he audit their accounts, nor do they correspond through him with the Financial Secretary's office. Relations with them he has, just as they have business relations with one another ; but the fact remains that they, like him, are all direct accountants to the War Office. It is only at foreign stations that this state of things does not exist,

and that the District Paymaster is the head of his department in the command.

In no department of Army Administration (save, perhaps, in the Clothing Department) is the centralization of duties in the War Office more apparent. To a great extent, it is true, the Administration of money must *necessarily* be more centralized than that of all other things furnished to the troops. For the decentralization of all other matters can only be obtained by substituting, so to speak, for a direct supply in *kind*, a supply in *money*. It is *on the condition* that a strict supervision of the money expenditure shall be exercised by the central authority that we may be enabled to get rid of a central Administration of all other matters. Thus, for instance, if we were to allow a regiment to purchase its own equipment, as does a Prussian regiment, instead of receiving from the central arsenal all the articles necessary for that equipment, it would be necessary to supply the regiment with funds for the purpose, just as the Prussians do. And thus the War Office and the regiment, while they would cease to correspond or to mutually trouble one another concerning all manner and variety of details, would only arrive at this state of things on the understanding that a money transaction, a comparatively simple affair, must take place between them ; and, all things having been commuted into a money allowance, it would behove the central authority to keep the Administration of funds all the more closely under direct supervision.

While, however, admitting the fact that the Administration of money must necessarily be more directly under central control than that of other matters, it remains true that our War Office, being in direct account with almost every Paymaster in the Army (District, regimental, or other), has to transact business with a prodigiously great number of accountants.

If District Paymasters alone were accountants to the Financial Secretary, regimental Paymasters becoming sub-accountants of these District Paymasters and corresponding entirely through them with the War Office on Financial

matters, the number of accountants to the War Office and the number of accounts there to be directly inspected and audited would be reduced from some hundreds to some twenty or thirty.

Here, again, the great obstacle to this simplification is the moving character of our regiments. These carry their Paymaster and their accounts about with them from one part of the world to another. If a regimental Paymaster were made the sub-accountant of any particular District Paymaster, it would be necessary, as soon as the corps passed out of that district to another, to transfer the accounts from one set of books to another. And, naturally recoiling from the vista of an enormous number of perpetually shifting accounts and of the inevitable confusion and correspondence arising from these transfers, the War Office has preferred to make all regimental Paymasters direct accountants to itself as the one centre under which they will always be serving. In order, therefore, to maintain the moving system, it has become necessary for the War Office to saddle itself with the direct supervision of hundreds of accounts instead of that of a score or two, as the lesser of the two evils entailed by that system.

With *localized* regiments, it would be possible for the War Office to keep accounts directly with District Paymasters only, and thus both the quantity of correspondence could be very much lessened and the establishment of the Financial Secretary be much reduced.

No doubt it will be urged that the change above pointed to would be more apparent than real ; and that (for instance) to examine the accounts of a District Paymaster and six regimental Paymasters is not a more laborious business now that they are all independent accountants than it would be to examine the accounts of the same District Paymaster if they included as sub-accounts those of the same regimental Paymasters. But, while it may be conceded that the few accountants left to the War Office under a decentralized system would require more attention and labour than the same number require under the present centralized system,

there would nevertheless remain on the whole a vast saving of labour, expense, and circumlocution.

It is natural to suppose that the few accountants remaining to the War Office would be officers of great experience and tried men. They could be trusted in many matters referred to them by the Paymaster of corps, to give an immediate decision locally, pending the monthly rendering of their accounts. Claims preferred by sub-accountants could then be speedily settled, because they could be more readily inquired into and adjudicated upon locally than at the War Office. *Many* officers would be doing with a full understanding what the War Office now must *alone* do in the dark. Much correspondence would be saved.

There is, moreover, a manifest advantage in collecting accounts at centres intermediate between the regiment and the War Office. It gives an additional chance that errors may be discovered just in those places where they can be best brought to light.

If, indeed, there be no advantage in bringing sub-accountants' accounts forward to the War Office in an accountant's accounts, why is it that this is done to the extent that it is *already* done? We may realize the advantage of collecting sub-accounts into one great account if we try to imagine the difficulties under which the War Office would labour if all the petty sub-accounts *now* existing were transformed into direct accounts. With a system of localized corps, the system of sub-accounts could be extended so far as to make the District Paymaster's accounts include those of the regiments quartered in the District; and if it is, indeed, under the present conditions, impossible to bring about this extension of a system acknowledged to be, in principle, advantageous, it is also part of the object of this book to show how the ever-shifting nature of our peripatetic military bodies complicates our Military Administration, and how many sacrifices are necessary in the perfection of every branch of Administration in order to maintain this peculiar feature of the British Army.

attached to a regiment naturally produced many good results :—

1st. The Medical officer *knew* his patients ; their dispositions, their previous medical history, &c. ; he necessarily understood their cases better than he could those of strangers.

2nd. He naturally felt more friendship for, and more interest in, attending upon a body of men whom he knew, and who had been, and would be, for years his special charge.

3rd. He could not but feel a certain emulation and pride in securing a satisfactory state of things in a corps of which he was part and parcel, whose uniform he wore, of whose officers he was the friend and the every-day associate ; and he naturally was prompt and anxious to assist and to carry out the wishes of its commander, whose adviser and subordinate he was.

Thus, it will be seen that the advantages claimed for the departmental system refer rather to the administrative work of the Medical officer ; those on the contrary, urged in support of the regimental system, refer to *professional* work. The former suggest, perhaps, a more perfect Administration ; the latter, a more perfect and sympathetic treatment of the sick. Certain it is, that in questions of sickness, even matters which may seem sentimental have much importance ; and it may be said that formerly when the soldier became sick he felt somewhat as though he was placing himself in the hands of his family physician, while now his feeling is more like that of a pauper admitted to a public hospital to be treated by the medical practitioner on duty for the day.

Here again we see a result of the organization of the British Army. Foreign service and the reliefs of troops it entails forbid real permanent localization of bodies of troops in predetermined districts, and forbid also that we should form any permanent large bodies of troops. We have no permanently organized bodies of troops greater than battalions, regiments of Cavalry, and batteries of Artillery, and these are

always on the move. It is easy to see that if we possessed the large regiments which prevail on the Continent, and if these regiments were stationary, all objection to the regimental system would fall to the ground, inasmuch as, from the size of the medical establishments and their stationary character, they would unite all the advantages of the departmental system with all those of the regimental.

The officer placed at the head of the medical services in a District is entitled 'the Principal Medical Officer;' his rank is usually that of Deputy-Surgeon-General.

The personnel under the Principal Medical Officer of a District consists of Medical officers of the various lower ranks and of officers, warrant officers, non-commissioned officers and men of the Army Hospital Corps. Women are also employed in connection with female hospitals in the capacities of matrons, midwives, nurses, &c. This personnel is distributed between the several stations at which troops are quartered throughout the District.

At some small stations, however, where the number of troops may be very small and where it is inconvenient to quarter any Medical officer, the medical services may be performed by arrangement with a civil practitioner.

The Principal Medical Officer distributes the work at each station under the orders of the Director-General of the Army Medical Department. At the out-stations, where there may be more than one Medical officer, a certain latitude as to details is usually allowed to the senior, who becomes the local head of the service and also alone corresponds with the Principal Medical Officer. In large stations, the work may be divided into several charges; for instance, one officer may have the medical charge of the Staff and departments; another may be given this district of the station, another that; while others may be placed specially in charge of this or that hospital. Also, junior Medical officers may be specially told off to assist specified senior officers.

The Principal Medical Officer is the channel of communication between all persons belonging to the Medical Department or attached to it and the Director-General, and also

between these persons and the General Officer Commanding the District. He is the General's adviser on all medical or sanitary questions. He has disciplinary powers over all the medical and hospital personnel. He details Medical officers to serve on boards or for any special duty. He supervises and controls all the work of the department in the District, and makes inspection of all stations and hospitals, as well as of barracks and buildings occupied by the troops.

A Quartermaster of the Army Hospital Corps is attached to the office of the Principal Medical Officer and serves under his direct orders to assist him in administrative matters.

The Principal Medical Officer of each district demands all articles coming under the designation of surgical instruments, appliances, and materials, from the Director-General. A regulated stock of such articles is kept at the head of each District in charge of the District Quartermaster of the Army Hospital Corps.

It being quite as necessary to prevent sickness as to cure it after it has broken out, a large portion of the medical work in a District turns on questions of sanitation or hygiene.

The whole District work of the Medical Department may be briefly summed up under the following heads :—

- i. Sanitation ;
- ii. The charge and interior economy of hospitals and the admission, treatment, and discharge of patients ;
- iii. Miscellaneous duties.

i. Sanitation.

The Principal Medical Officer must keep himself informed, partly by his own inspections, and partly by the constant supervision of subordinate Medical officers reporting to him, that the best means of preserving the health of the troops are followed ; and to that end he must ascertain :—

- That the sanitary state of all barracks, cells, and other buildings, is satisfactory ;
- That the scavenging, removal of filth, and other conservancy arrangements are properly carried out ;
- That the water is good and plentiful ;

That the rooms, &c., are properly warmed, ventilated, and not overcrowded ;

That the means of ablution and cleanliness are sufficient and are utilized by the troops ;

That the troops are not employed in such a way as is likely to injure their health ;

That the troops themselves are healthy or otherwise ;

That the rations are good, and that the means of cooking are sufficient and satisfactory.

The Principal Medical Officer himself makes inspections, twice a year, of all the barracks and buildings occupied or in use in his District ; he has then an opportunity of noting their condition and all matters connected with that of the water supply, the cleanliness, and, in general, the means taken to keep the troops in health. He is further enlightened on these topics by frequent reports from the Medical officers in charge of stations or detailed for duty with troops.

The latter officers also hold weekly 'health inspections' of the troops themselves ; and it is their duty to report at once any defect in sanitary conditions or any practices likely to affect injuriously the health of the troops.

At those stations where there are several Medical officers, one is usually specially appointed to superintend sanitation. To him it is that other Medical officers make the reports mentioned in last paragraph. If there be no special sanitary officer, the reports are made to the Medical officer in charge of the hospital at the station.

The senior Medical officer at a station must bring any defects in sanitation to the knowledge of the Officer Commanding the troops on the spot. If his verbal recommendations are not complied with, he makes them in writing. He reports to the Principal Medical Officer any steps he may have taken to secure a good sanitary state of things.

Similarly, the Principal Medical Officer calls the attention of the General Officer Commanding the District to any defects, and makes his suggestions upon them.

Whenever any case of infectious disease comes under the observation of a Medical officer, he at once reports the matter

to the Officer Commanding the troops at the station as well as to his Medical superior, if he has any, at the station. Every precaution is taken to isolate the patient and prevent the spread of the disease.

The Medical officer reports to the Officer Commanding the steps which it will be necessary to take to disinfect the room or rooms with their furniture, &c., in which cases of infectious disease have taken place.

The Officer Commanding the troops then directs the Royal Engineer Department to carry out such scraping or repapering of walls and such re-whitewashing and plastering as may be laid down as necessary. The scrubbing of the rooms and furniture, their disinfection and that of bedding, clothing, &c., by fumigation or other means, are carried out under the supervision of the Medical officer by the subordinates of the Army Medical Department when any are present at the station.

By the last Friday of every quarter in the year, every Medical officer with a distinct sanitary charge forwards a 'sanitary report' to the Principal Medical Officer. Exceptionally, during a period when any epidemic has occurred, these medical officers may be directed to forward their sanitary reports *monthly*, instead of quarterly.

The Principal Medical Officer forwards these reports to the Director-General, accompanied by a comprehensive one of his own.

Sanitary reports are made out on Army Form C 344. A detail of the numerous subjects and points to be noticed in them is given in Appendix XV. of the 'Regulations for the Medical Department.'

ii. Charge and Interior Economy of Hospitals, and the Admission, Treatment, and Discharge of Patients.

The hospitals which exist in times of peace are of two principal classes; viz.—(1st) 'general,' and 'station' hospitals; and (2nd) what are called 'non-dieted' hospitals. The last description are hardly to be called hospitals, although technically so termed; they are mere extemporized arrangements

for the sick of small detachments ; their organization is very rudimentary and they are usually in charge of civil practitioners.

A 'general hospital' properly forms no part of the *District* organization. It is, of course, necessarily situated in some District, and therefore it comes within the limits of the command of the General Officer Commanding that District ; but, considered as to its administrative functions, it belongs to the Central, and not the District, organization. General hospitals have their own Principal Medical Officers and subordinate personnel, and are not under the control or direction of the Principal Medical Officer of the District.

The ordinary District hospitals, then, are 'station' hospitals. One of these exists at every place where troops are quartered, except when the number of troops is so small as to require only a non-dieted hospital.

Station Hospitals.

A Medical officer is placed in charge of each station hospital by the Principal Medical Officer of the District. He is usually the senior Medical officer at the station. Other Medical officers assist the officer in charge in attending on the sick ; and the duty of attending at the hospital is one performed in addition to the special duties of almost all officers.

The discipline of the hospital personnel and the whole interior economy of the hospital is carried on under the orders and supervision of the Medical officer in charge.

To every hospital is attached a party of the Army Hospital Corps. The privates perform the duties of orderlies or attendants on the sick and also most of the minor services connected with the treatment of the patients. The warrant and non-commissioned officers act as Steward, Ward-Masters, Compounders, &c. The officers of the Army Hospital Corps serve as Quartermasters to the hospitals to which they are detailed for duty. These officers were formerly styled 'Captains' or 'Lieutenants of Orderlies,' and a few of those

appointed under obsolete Royal Warrants are still allowed to retain the old titles.

Districts are divided, for the purposes of medical Administration, into sub-districts. Every sub-district is provided with a Quartermaster of the Army Hospital Corps (or Lieutenant of Orderlies). The additional Quartermaster (or Captain of Orderlies) attached to the Principal Medical Officer of the District is usually the senior of his rank serving in the District.

The sub-district Quartermaster takes over all hospitals and hospital premises from the Commissariat officer in charge of the Commissariat sub-district in which they are situated ; in the same way as barracks are taken over by the troops. The Commissariat Department, however, as in barracks, often reserves some portion of the buildings within the hospital premises to serve as hospital reserve stores in which are kept a certain stock of stores or supplies for issue from time to time for hospital purposes.

When hospital premises are taken over at out-stations, the Quartermaster proceeds to the station, takes over from the Commissariat officer, and then himself hands over the premises to the Steward who is to remain in charge.

The Quartermaster also takes over the stores forming the equipment of the hospital and hands them over in the same way to the Steward. The whole equipment of the hospital is held on a single inventory, and not, as in the case of barracks, on a large number of room inventories. Hospital clothing and bedding is held as part of the equipment. A 'bedding book' is kept with a detail of the bedding on charge.

Two copies, in Army Book 126, are made of the inventory ; these are signed by the Commissariat officer handing over the equipment and also by the Quartermaster of the Army Hospital Corps. The Steward who takes over the actual custody of the stores also signs the inventory, and, in some cases, a third copy of it is made out for his use, reference and convenience. The first two copies are kept, the one by the Commissariat officer, the other by the Quartermaster.

The Quartermaster is personally responsible for the value of the equipment.

The amount of stores forming the equipment is determined by the average requirements during the last three years.

The Quartermaster, Army Hospital Corps, who is always a qualified compounder and who has passed an examination in Pharmacy, acts as both Quartermaster and Adjutant of the hospital, under the Medical officer in charge. His technical qualifications enable him to exercise a proper control over the men in charge of the sick, in addition to his administrative work.

The books of the hospital are in charge of the Quartermaster, Army Hospital Corps. He also prepares the returns and other documents in connection with hospital service.

When one Quartermaster is relieved by another, the Commissariat officer in charge of the sub-district from whom the equipment of the hospital is held on charge, is present to witness the transfer of the stores, unless the Surveyor-General of the Ordnance should have specially appointed some particular officer to perform the duty.

So, at any out-station, when a Steward in charge is relieved, the Quartermaster of the sub-district is present to witness the transfer of the equipment from Steward to Steward.

The Quartermaster submits for the approval and signature of the Medical officer in charge of the hospital all requisitions on the Royal Engineer Department for repairs or alterations to the fabric or fixtures, and all those on the Commissariat Department for furniture and other stores. Also, in cases of emergency, the Medical officer in charge has power to authorize the Quartermaster to provide any absolutely necessary labour or articles without the intervention of the Commissariat Department; but when this is done, the Medical officer must apply as soon as possible for the authority of the General Officer Commanding and the covering approval of the Secretary of State. In cases of urgency, also, and whenever delay

would otherwise occur, repairs and sanitary alterations may be carried out by orders of the Medical officer in charge without the intervention of the Royal Engineer Department ; whenever this course may be followed, the Medical officer apprises the Commanding Royal Engineer by sending him a copy of the order he has made.

When such articles as surgical instruments, appliances and materials are required at out-stations, a requisition is sent therefrom to the Principal Medical Officer, who, if he thinks the articles should be furnished, countersigns the requisition, and passes it to the Quartermaster. This officer then issues the articles *on loan*, to be returned to head-quarters as soon as they are no longer required at the out-stations.

Each station hospital likewise has an equipment of similar articles for the custody and condition of which the Medical officer in charge of the hospital is responsible.

The Medical officers in charge of hospitals obtain medicines and medical materials by means of half-yearly requisitions (on Army Form I 1213), through the Principal Medical Officer on the Director-General. The Quartermaster, Army Hospital Corps, is in charge of all these articles.

Medical and surgical works are obtained by requisition on the Controller of H. M. Stationery Office.

Army Forms and Army Books together with general stationery are obtained from the same source according to the rules in force for all branches of the service (see ' Allowance Regulations,' Sect. XVIII., and Army Circulars, clause 157 of 1876, and clauses 33 and 168 of 1881).

Every station hospital has, moreover, a Steward who is generally a Serjeant-Major of the Army Hospital Corps. Where there is a Quartermaster, the Steward acts as his assistant and attends to the more detailed portion of the work.

Most of the clerical work is done by the Steward. He posts the books and is personally present at issues and receipts of stores. He is the actual keeper and custodian of the equipment and supplies and attends more particularly to the administrative business *not* immediately connected with the treatment or care of the sick.

The general cleanliness and order of premises and the discipline and duties of the personnel are superintended immediately by him.

At out-stations where is no Quartermaster, the Steward performs his duties and is, to a certain extent, independent.

One or more Serjeants of the Army Hospital Corps are appointed Ward-Masters in every hospital.

The Ward-Master's duties are the superintendence of the sick under treatment. The cleanliness and good order of the portion of the hospital actually occupied or used by the patients is in his charge ; such as the wards, the bath-rooms, lavatories, water-closets, passages, &c. He takes over the sick admitted to hospital, exchanges their regimental for hospital clothing, allots them beds, and generally provides for their requirements. He accompanies the Medical officer in his visits to the wards, notes his orders and remarks, and attends to their being strictly carried out. He is responsible that the meals of patients are regular and according to the Medical officer's directions and that the prescribed medicine is taken. The orderlies, who act as nurses and attendants in the wards, work under his orders, and the discipline of the patients themselves, while in the wards, is also part of his charge.

When the Medical officer has fixed the diet of each patient by filling up the 'daily diet sheet,' the Ward-Master transmits the sheets to the Steward. He receives from the Steward the hospital comforts (wines, spirits, &c.) which may be specially ordered. He also attends to the supply of the patients with clean bedding and clothing, keeping a bedding book in which the entries must agree with certain others in the Steward's bedding book.

He keeps the 'admission and discharge book,' and the medical records ; makes out the sick returns, and prepares that portion of the correspondence immediately connected with the sick in hospital.

When men are discharged from hospital he exchanges their hospital for their ordinary clothing which during their

stay in hospital has remained in charge of the non-commissioned officer in charge of the pack-store.

It is part of the Ward-Master's duties to remove to the dead-house the bodies of such patients as may die in hospital.

He is also responsible to the Quartermaster for the equipment of the wards, and he must note and report any damages which may occur so that they may be charged against the patient or other persons by whose act they may happen. Charges of the kind are noted in the 'personal charge book' (Army Book 51).

Another non-commissioned officer of the Army Hospital Corps is placed in charge of the pack-store in the hospital.

During the time that the soldier remains in hospital, this non-commissioned officer remains in charge of his kit. Every kit has a label attached to it, bearing the name, number, and regiment of the owner, and the number of the page in the 'pack-store check book' (Army Book 182) containing the list of the articles. Soiled articles are sent out to be washed, and, when returned, are packed with the rest, the soldier being charged with the cost of the washing.

In every station hospital there is also a Serjeant or a Lance-Serjeant employed as a Compounder of medicines. All Compounders must undergo a course of training and pass a strict examination, by a board of three Medical officers, in Pharmacy and knowledge of drugs and poisons. The examination board reports through the Principal Medical Officer to the Director-General, who must approve any favourable report before the non-commissioned officer can be certified as qualified. He must be either a Serjeant or a Lance-Serjeant before he can be appointed Compounder to a hospital ; and, further, before he can be thus appointed, the sanction of the Director-General must be obtained.

The Compounder's duties are to dispense all the prescriptions of the Medical officers, to keep charge of the surgery and of all drugs and surgical appliances issued for ordinary use, and to prepare all returns and correspondence connected with the supply of such stores.

A Serjeant or a Corporal holds the appointment of Cook. He receives every day from the Quartermaster or Steward the 'provision ticket' (Army Form I 1218) which has been prepared from the daily diet sheets and which enables him to regulate the diets for the several wards of the hospital.

He attends at the daily issues of meat, bread, &c., and checks the quantities issued by the provision ticket, which directs him as to how much will be required each day. He also attends at the provision-store and receives from the Steward the amount of provisions and extras which may have been ordered and which also appears on the provision ticket.

The Cook is, moreover, responsible that there is a sufficient supply of hot water for the baths or for any other purposes.

Naturally, also, the order and cleanliness of the kitchen and attached offices, the cleanliness of the utensils and the efficiency of the assistant cooks, are matters in his charge.

The various persons entitled to medical attendance, and the conditions within which they can obtain it, are fully detailed in Part IV. of the 'Regulations for the Medical Department.'

When a regiment or corps arrives at a station, the medical history sheets of the men (Army Form B 178) are handed by the Commanding Officer to the senior Medical officer at the station, and these documents are retained at the station hospital during the time that the corps remains quartered at the station. When the corps leaves it, the senior Medical officer returns the medical history sheets to the Officer Commanding the corps.

As a general rule, when a soldier reports himself, or is found to be, sick, he is ordered to attend the next parade of the sick in barracks early in the morning. When there is an inspection-room in barracks the sick are taken there; the Medical officer in charge examines each case and pencils in certain remarks against each soldier's name in two copies of the 'sick report' previously prepared for him. These remarks will depend on the man's condition in each case.

Thus, against a man's name which has been, in the officer's opinion, unnecessarily placed on the report, he writes 'Duty,' and sends the man away, either to do his duty or as a prisoner. If a man only requires a dose of medicine or some trivial dressing, the Medical officer enters against his name 'Medicine, duty,' and sends him away also. The Medical officer may also send men back to barracks with an order that they are to be employed on 'light duty' for the day, when he thinks they only require rest; but if they are still unwell after that day, he must send them to hospital. Men who are recovering from vaccination may be allowed to remain in barracks excused from such duties or drills as the Medical officer thinks necessary to exempt them from, for such a time as may be needful; but *no other* convalescents are treated in this way. In the cases of all attending sick inspection other than those above-mentioned, the Medical officer enters against the name of each man that of the disease under which he considers the man is labouring and any remarks he may think are called for, and directs all these men to attend at the hospital.

The two copies of the sick report are then delivered to the non-commissioned officer who parades the sick, and he takes them, with the sick, to the hospital.

When there is no inspection-room in barracks (and this is generally the case when the barracks are close to the hospital), the formalities above described take place at the hospital itself.

The men reported sick should arrive at the hospital, in ordinary cases, before 9 A.M. in summer, and 10 A.M. in winter. They are thus in time to be inspected at the morning visit of the (hospital) Medical officers. Obviously, however, cases may occur, which peremptorily require that the patient should be taken immediately to the hospital at any hour.

The Medical officer at the hospital, who is attended by the Ward-Master, carefully inspects the men sent to hospital and diagnoses their diseases. He finally fills in, in ink, the pencilled remarks on the two copies of the sick report, retains

one copy, and returns the other to the Commanding Officer of the regiment to which the soldier belongs.

He may at once admit the soldier to hospital, or he may send him back to duty, or he may detain him in hospital for the day. In the last of these cases, the man is rationed from his corps, and is again examined at the Medical officer's evening visit, when, according to his condition, he is either sent back to his duty or definitely admitted to hospital.

Men admitted to hospital are noted as having been so in the 'admission and discharge book.' The Medical officer allots them a ward, and instructs the Ward-Master on this point and on all matters connected with the patients' treatment.

The soldier, admitted to hospital, is taken in charge by the Ward-Master who sees that he is washed, furnishes him with hospital clothing and obtains from the non-commissioned officer in charge of the pack-store the proper receipt for the man's effects.

This non-commissioned officer attends on all occasions when patients are admitted to hospital. As soon as they are dressed in hospital clothing, he takes charge of their ordinary effects. He receives them over, and makes a list of them in the 'pack-store check book' (Army Book 182). After so doing, he puts away the articles in the pack-store and gives a signed copy of the list he has made to the Ward-Master. Money and valuables are handed over by the non-commissioned officer in charge of the pack-store to the Quartermaster, a note of this transfer being made in the pack-store check book.

The patient is then allotted a bed in the ward determined by the Medical officer, and the Ward-Master carries out the orders of that officer concerning his treatment.

The several Medical officers who attend the hospital divide the cases among them, but that officer who has first treated a patient after admission continues to do so, unless there be good reasons to the contrary, until he is discharged from hospital.

A 'medical case book' (Army Book 187) is kept in every

hospital, in which a description and history of each case treated is entered by the Medical officer in charge of it. The prescriptions and extras given appear in this book.

The sick in hospital are daily visited by a combatant officer on duty from their own corps who is accompanied in going round the wards by the Ward-Master.

When the patient is considered by the Medical officer to be sufficiently recovered to be fit for duty, he is discharged from hospital ; but he is never discharged when *convalescent*.

The Medical officer in charge of the hospital causes notice (on Army Form A 27) to be sent, as early as possible, to Commanding Officers of the men of their corps who are about to be discharged from hospital in order that a non-commissioned officer may be in attendance at the hospital to march the men back to barracks.

The proceedings on discharge are, in the main, the converse of those on admission ; the soldier receives back his kit from the pack-store and any valuables or money from the Quartermaster ; his name is entered as discharged in the admission and discharge book, and he is handed over to the charge of the regimental non-commissioned officer in waiting to receive him.

The ' admission and discharge book ' contains a record of the number of days a sick soldier has been dieted in hospital. Consequently, from it is taken the information necessary for filling up, at the end of each month, copies of the ' account of hospital stoppages ' (Army Form O 1643). One copy of this form is completed for each of the regiments or corps who have had men in hospital during the month, and is sent to the Commanding Officer of each corps, so that the regimental Paymaster may recover the amount of the stoppages due by the several men on account of dieting.

When a patient in hospital dies, the Medical officer in charge of the case at once reports the fact to the Medical officer in charge of the hospital, whose duty it is to immediately report the death, on Army Form A 27, to both the Officer Commanding the troops at the station and to the deceased's Commanding Officer. At the same time the

Medical officer states the period at which the burial may take place.

The Ward-Master, each day, takes the copies of the sick report retained in the hospital and immediately fills in the heading of the 'daily diet sheets' (Army Form I 1202). The Medical officer fills in the diets for the several patients, and the Ward-Master then sends the diet sheet to the Steward to enable him to prepare the 'provision ticket' (Army Form I 1218). The Steward makes out this provision ticket in duplicate and signs both copies; one copy he sends back to the Ward-Master, the other copy goes to the Cook and serves as his guide in checking the issues of bread, meat, &c., in demanding store provisions and extras from the Steward himself, and in distributing the amount of cooked diets, among the several wards. From the copy of the provision ticket which the Ward-Master receives, that non-commissioned officer posts up for the day the 'monthly abstract of daily diets' (Army Form F 739) which is every day signed by the Medical officer.

The Steward also posts up for the day his 'monthly provision store account' (Army Form F 735) from the information furnished by the daily diet sheet and the quantities which consequently find their way into the Cook's or the Ward-Master's hands. This account refers to the provision of extras and hospital comforts which are kept by the Steward in his stores, and which, although received from time to time from the Commissariat Department, are not issued by that department daily.

From the daily diet sheets, the Steward also prepares, on the last day of each month, the 'statement of hospital provisions' (Army Form F 738); this document refers to the daily quantities of bread, meat, &c., received from the Commissariat Department and also to the quantities of extras which may, at any period during the month have been received into the provision store. The issues therefrom are also noted. This statement is examined and signed by the Quartermaster.

The monthly statement of hospital provisions (prepared

by the Steward and signed by the Quartermaster), and the monthly abstract of daily diets and extras (prepared by the Ward-Master and signed every day by the Medical officer) are sent at the end of the month to the Commissariat officer in charge of supplies.

The daily diet sheets and 'extra sheets for wives and children' (Army Form I 1205) are themselves sent, at the end of the month, by the Medical officer in charge of the hospital to the Principal Medical Officer of the District, who forwards them on to the Senior Commissariat Officer, in order that he may check his monthly 'supply account.' (See p. 114).

The amount of fuel and light for the month's consumption is requisitioned, in accordance with the proportions laid down in the 'Allowance Regulations,' paragraph 148, from the Commissariat Department monthly in advance. The Quartermaster or Steward signs the requisition and, on receiving the supply, signs the same requisition again, which thus becomes a Commissariat receipt voucher.

The daily expenditure of fuel and light is entered each day on Army Form F 725. The entry is daily submitted to and signed by the Medical officer in charge of the hospital. At the end of the month, this form, signed by the Quartermaster or Steward, is forwarded to the Commissariat officer in charge of the sub-district or station to serve as a voucher to his 'supply account.' (See p. 114.)

A 'weekly return of sick' is made out in duplicate, on Army Form A 31 (or A 30 abroad), by every Medical officer in charge of a hospital. It is closed up for the week ending at 12 noon every Friday, and one copy is posted every Saturday afternoon *direct* to the War Office. The second copy goes to the Principal Medical Officer of the District.

In order that the Medical officer in charge of the hospital may make up this return, he receives, not later than three o'clock on Friday afternoon, from Commanding Officers, a statement of the strength of all corps whose sick are treated at the hospital; and also, not later than Saturday morning, he is furnished with the information necessary to complete the return by such Medical officers who have special charges,

such as charge of troops, of Staff and departments, of sanitary duties, &c.

The Medical officer in charge of each hospital forwards, before the 31st January of each year, to the Principal Medical Officer of the District an 'annual return of the sick' on Army Form A 33. This document, compiled partly by himself and partly under his supervision by Medical officers who have special charges, gives all the information concerning any sickness which may have taken place between the 1st January and 31st December inclusive.

The Principal Medical Officer makes out an abstract of the principal items of information gathered from all the annual returns of the several hospitals in his District. This abstract is the 'annual return of sick, wounded, and deaths among the troops serving in the District' (Army Form A 32). He forwards it, together with the several annual returns of sick from the hospitals, to the Director-General of the Army Medical Department at the War Office. At the same time, he furnishes the General Officer Commanding with a copy of the remarks on the sanitary condition of the District, which are included in his annual return.

When any epidemic breaks out, a special report is made of the occurrence to the Director-General; and during its continuance, or during the time any disease may be remarkably prevalent, periodical reports are also made.

When it is found necessary to discharge a man from the service as an invalid, the Medical officer in charge of the hospital applies to the soldier's Commanding Officer for the information concerning service, &c., which is necessary to complete Army Form B 179 ('medical history detailed for invaliding').

Non-Dieted Hospitals.

Non-dieted hospitals are simply barrack-rooms used as hospital wards for small detachments of less than 100 men.

The patients do not receive the special diet provided in station hospitals, but are supplied with their usual rations prepared in the ordinary cookhouse of the company or

detachment. The ration, however, may be supplemented by the addition of certain 'extras,' including 'hospital comforts,' whenever this course may be considered necessary by the Medical officer or civil practitioner in charge.

Hospital equipment is allowed for such hospitals on the following scale :—

For a strength of 40 men	.	.	.	2 cots.
„ „ 70	„	.	.	3 „
„ „ 90	„	.	.	4 „

No hospital equipment is allowed to detachments of less than 40 men, but ordinary barrack furniture is used.

A non-commissioned officer is placed in charge of the equipment. When hospital equipment is provided, the Quartermaster of the Army Hospital Corps, attached to the sub-district, details a non-commissioned officer of the Army Hospital Corps to take charge of the stores issued ; where barrack furniture is in use, application is made to the officer commanding the detachment, who details for that purpose a non-commissioned officer belonging to the detachment.

Hospitals for Women and Children.

The wives and the children under 14 years of age of soldiers on the married establishment of a corps are entitled to medical treatment. Medical attendance is also sometimes given, under special circumstances, to the wives and children of soldiers *not* on the establishment.

Hospitals for women and children are established at certain stations ; these are of two kinds :—(1) hospitals for parturition and general diseases ; and (2) hospitals for infectious diseases. An establishment of a Medical officer, a matron, and a number of nurses is appointed to each hospital.

The patients, when belonging to the establishment, are dieted as soldiers in hospital. Those who do not belong to the establishment are admitted only under exceptional circumstances ; and, the sanction of the General Officer Commanding must be applied for and obtained by the Commanding Officer of the husband or father of the patient.

The application is made to the Assistant-Quarter-Master-General on a form given in paragraph 246 of the 'Regulations for the Medical Department.' When the wife or child of a soldier not on the married establishment is thus exceptionally admitted to a female hospital, the soldier is placed under a stoppage of 1s. a day in the one case and of 6d. a day in the other.

At any station where there is no female hospital, a room in barracks may, when available, be used to receive soldiers' wives and children who cannot conveniently be treated for sickness in their quarters or lodgings. Equipment, fuel, and light are provided, but no charge against the public is allowed to meet the expenses of dieting or nursing. Certain hospital comforts are issued where there is a hospital provision store, and, of course, medicines.

In barracks situated at a distance from the hospital a room is provided, whenever it is possible, as a medical inspection-room. A few medicines and appliances are kept here, and the Medical officer in charge of the troops attends daily. The necessity of sending trivial cases to the hospital is thus avoided.

iii. Miscellaneous Duties.

Recruiting.

The Army Medical Department is charged with the duties connected with the medical inspection of recruits on enlistment.

The actual process according to which the examination of a recruit is carried out is minutely detailed in Sect. II., Part 4 of the 'Regulations for the Medical Department.'

The circumstances under which a recruit is examined medically on enlistment are described in another part of this book under the head of 'Recruiting ;' a few points which specially concern the Medical Department may, however, be properly mentioned here as affecting the duties of Medical officers.

A recruit may be examined medically before final approval in one of the four following ways.

1. He may be subjected to the approving medical examination before attestation.
2. He may be subjected to the primary medical examination only before attestation, and undergo the approving examination afterwards.
3. He may, having been attested without *any* medical examination, be subjected to the approving medical examination after attestation.
4. He may, having been attested without any medical examination, be primarily examined in or near the place of his enlistment and afterwards (before final approval) undergo the approving examination.

The *primary* examination may be conducted, in the absence of a military Medical officer, by a civil practitioner duly authorized to examine recruits.

But the *approving* examination must always be carried out either by a military Medical officer, by certain Militia Medical officers specially appointed under paragraph 323 of the Royal Warrant for Pay and Promotion of 11th March, 1882, or by *any* Militia or Yeomanry Medical officer *when his corps is embodied or out for training*.

The first and simplest of the four above-mentioned courses is always followed when it is practicable; that is, when a Medical officer, qualified to approve a recruit medically, is available at or near the place of enlistment. The other courses are resorted to to meet the cases, either of there being no such officer available, or of there being no medical practitioner whatever available.

Certain information concerning the recruit is entered, by the Medical officer who passes him as medically fit, on the two attestation papers. This information relates to his physical fitness, his private marks, his occupation, &c. When the recruit is rejected nothing is entered, and the man is (if unattested) sent away, or, if he has been attested, *discharged*. When the recruit passes the primary examination only before attestation, the surgeon merely *pencils* in a certain portion of this information, leaving it to be completed and *inked* in by the Approving Medical Officer afterwards.

The Approving Medical Officer signs the certificate as to medical fitness on each of the attestation papers.

The Approving Medical Officer makes out and signs, for each recruit medically approved, a 'medical history sheet' (Army Form B 178) which, together with the attestation papers, he sends to the Recruiting Officer (see p. 27) when (if ever) the recruit is finally approved and passed into the service by the Approving (combatant) Officer. This officer forwards the recruit's medical history sheet to his future Commanding Officer, by whose direction the man's regimental number is entered upon it. The Commanding Officer then hands over the document to the custody of the Medical Officer in charge of the station hospital to be kept by him during the stay of the corps at that station.

No recruit who has been medically approved can be discharged as unfit except upon the recommendation of a *medical board*. This board may be assembled by order of the Adjutant-General of the Forces on the representation either of the Approving (combatant) Officer or of the recruit's Commanding Officer when he joins his corps.

All Medical officers employed in recruiting duties, at regimental districts, or in charge of hospitals keep a *recruit register*; in this book the names of, and certain particulars concerning, every recruit, whether accepted or rejected, are entered and kept.

Soldiers must also be medically examined before they can be re-engaged.

Invaliding.

The case of the soldier who, *being a patient in hospital*, is considered unfit for further service and is recommended by the Medical officer for invaliding, has already been spoken of (see p. 233).

When the Commanding Officer and the Medical officer in charge of a corps consider a man physically unfit for further service, the former applies to the General Officer Commanding the District that the man may be invalided.

In this case, the soldier's ordinary medical history sheet

and also a special 'detailed medical history sheet' are forwarded with the application, and these documents are supplemented by such remarks as may be made by the Medical officer at the station where the soldier may be serving.

If the Principal Medical Officer of the District concurs, the soldier is then sent to District head-quarters, so that that officer may have him under his observation.

After the soldier has remained a certain time at District head-quarters, the General Officer Commanding orders the assembly of a medical board which examines the man or men thus brought before it and reports to the General.

If the medical board finds the men fit for further service, the General may order them back to their corps. But if the board finds such soldiers unfit for service, the General applies to the War Office for their discharge; unless he has doubts on the point; in which case he states his opinion to the Adjutant-General, who may direct that the men shall be sent to Netley or to Dublin Hospital, there to be treated and further examined.

Miscellaneous Garrison Duties.

All prisoners are inspected daily by a Medical officer previous to their appearing before their Commanding Officers.

Medical officers are frequently detailed to serve as members of boards in cases where a professional opinion may be necessary.

Boards consisting *entirely* of Medical officers are, in certain cases, assembled. The most frequent is that when a professional opinion is required on the health of an officer or soldier; or that case, previously mentioned, when this opinion is desired upon soldiers whom it is proposed shall be invalided.

Whenever any considerable body of troops is moved from one station to another, a Medical officer is detailed to accompany it.

CHAPTER IV.

REGIMENTAL ADMINISTRATION.

General Remarks.

THE subject of Administration, using the term in the limited sense defined in the early part of the book (p. 3), when applied to the interior business of a corps of troops, is of special importance to all officers. For it deals in matters with some of which probably every officer has every day something to do, and among which are others very likely at any time to become his own affair.

An officer who thoroughly understands his Regimental Administration is, in one way at least, far better fitted for command than one who is at the mercy of his subordinates. Responsibility implies knowledge. The Commanding Officer who cannot check and control his Quartermaster, or the Captain who leaves his company to be regulated by his Colour-Serjeant, confesses himself a cypher and is on a par with the officer who, unable to handle his men on parade, leaves all in the hands of the Adjutant and Serjeant-Major.

It by no means follows that an officer commanding a regiment, a battery, a troop, or a company should wish to meddle practically in every detail or do everything himself. This is, probably, as great an evil as that of blindly forsaking the field in favour of subordinates. Those subordinates are given to an officer precisely because he cannot properly do the work unassisted, and if he does not avail himself of their help, it is certain that he must be neglecting his higher duties of control and supervision, and that an

indulgence in an undignified fondness for trifling details, besides breeding contempt for himself, must some day lead to a breakdown, while probably his work will after all be inefficiently done.

Certain things have to be done by officers personally : these they should do intelligently and with a full knowledge of the why and wherefore. The more trustworthy and valuable a subordinate is, the more he will respect the superior who, having a full insight into his proceedings and being able to correct him if needful, *nevertheless* trusts him and appreciates his zeal. He can have but a poor opinion of an officer placed over him who trusts him because he is too idle to do otherwise, who blindly signs all that is put before him, who has little or no opinion of his own and on whom zealous work and work scamped produce the same effect.

Other things there are which the superior should always leave to be carried out by his subordinates. But, just for this reason, there is all the more need why he should know how they *are* done and how they *can* be done. He *must* supervise ; he may have to advise, he may have to correct ; but, after having given general directions, he should allow his subordinates to work out their tasks to a considerable extent in their own way ; watching, but not interposing unnecessarily, and contenting himself with finding fault when he sees things are likely to go wrong.

It has been said that a superior should supervise and watch the working of his subordinates ; no person can supervise work of which he is himself ignorant. A foreman of working men should only intervene and handle the tools himself exceptionally, otherwise his overseeing will be badly done. But, on the other hand, who would appoint a man foreman who knew less than the working men under him of the work he had to overlook ?

The outcome of the foregoing remarks is, that, while every person in his degree has certain work to do personally, and while superiors should not have a finger in every paltry pie, no detail in Administration is too mean to be *known* by the officer in the highest position.

Nevertheless, a man's brain power is limited. If an officer crams his head with insignificant facts which men of a lower capacity can learn as well as he, he may do so to the exclusion of higher and better knowledge. Therefore, although in itself nothing is too mean to be known, an officer must use his judgment and his knowledge of his own capacity in deciding how he may most profitably balance his acquaintance with the higher and lower portions of his work. There are things officers should carry in their heads and others for which they not only *may*, but *ought*, to refer to books. If they must, on the one hand, learn more than a mere smattering of practical detail, so also must they shun dwarfing their intellects by over-stuffing their brains with too much of it.

Even if it were desirable, it would be impossible, within the limits of this book, to give the fullest details on all the transactions connected with the Administration of corps of troops. But while we must content ourselves with a brief comprehensive glance at most of these things, there are certain matters of business, happening every day, with which almost every officer may be called upon at times to deal, and with the details of which, consequently, he should be thoroughly at home. It is therefore essential to describe the course to be followed in transactions of this kind with enough minuteness to insure that the officer shall not find himself at a loss when they occur.

Under the head of 'Regimental Administration,' we shall include here that of all organized bodies of troops, such as regiments of Cavalry, battalions of Infantry, batteries of Artillery and organized *personnels* of departments.

The recent reorganization of the Infantry makes every territorial regiment to consist of two Regular battalions and either two or three Militia battalions.¹ The two Regular battalions move about, over the United Kingdom when on home service, and from station to station abroad when on

¹ The few exceptions to this organization need not be noticed here.

foreign service ; and relieve one another in their tours of home and foreign service ; one being always in the United Kingdom, the other abroad.

But the regimental depot is stationary and has its headquarters in the part of the country whence the regiment derives its title, and the Militia battalions also assemble for training either there or in the immediate neighbourhood.

To this end, every District is, for Infantry purposes, subdivided into *regimental districts*, in each of which is stationed the depot of a regiment. The permanent staffs of the Militia battalions are considered as belonging to the regimental depot. The depot is the recruiting centre of both the Regular and Militia battalions ; and the Militia recruits, during non-training periods, join the depot. The permanent staffs of the Militia also do duty with the depot when not engaged with their own battalions during the training. The Militia Quartermasters act as Quartermasters for the regimental depot.

Thus, apart from its connection with the territorial regiment, a regimental depot may be looked upon as a separate corps, permanently quartered in some particular District. The Regular battalion of the territorial regiment which is on home service, while it maintains relations for certain purposes with this depot, is, for all the practical purposes of Administration, a distinct corps ; and it is a mere accident if it should happen to be stationed in the same District ; for, rather often than seldom, it is serving in some other.

The fact that there is in every District an Officer Commanding the Royal Artillery combines the various batteries serving for the time being in the District into something like one corps for purposes of command ; but, for most administrative purposes each battery is independent. Every battery of the Royal Artillery belongs to some *brigade* ; but the several batteries serving in a District do not necessarily belong to the same brigade ; indeed it is quite accidentally that any of them do so.

The Horse Artillery and Field Artillery are not territorial and have no special sub-districts allotted to them. Some

(about half) of the batteries of each brigade are at home and the remainder abroad.

The Regular Garrison Artillery, however, is formed with the Militia Artillery (all of which is Garrison Artillery) into a certain number of *divisions*, each of which is named after a certain region of the United Kingdom in which the depot battery is stationed. The batteries forming the Regular portion of each of these divisions of Garrison Artillery constitute what is called its '1st brigade,' the Militia portion forms additional brigades numbered from 2 upwards. The actual number of Militia brigades in a division varies very much indeed and ranges from 1 to 8. These different Militia brigades are dotted about the Artillery sub-districts, each having a separate town as its head-quarters. For most administrative purposes, each is virtually a distinct corps. The Regular brigade, on the other hand, consists of either 8 or 9 batteries which are scattered all over the British Dominions, about one half being at one time at home and the other abroad. In this portion of the division, the *batteries* are the principal units for administrative purposes (as in the Horse and Field brigades) and they are also the tactical units.

In the Artillery, more than in any other arm, the dispersing and ever-moving character of our foreign service system is noticeable as preventing the formation of large bodies. The connection between the several batteries of one brigade is really very slight ; and, except for a few purposes which are not of any very great importance, this connection is little more than nominal. A strong Regimental Administration can only exist within permanent bodies of considerable size the parts of which are normally kept together and are not liable to separation, much less to habitual dispersion. This agglomeration of batteries in Artillery regiments is adopted on the Continent ; with a different system and plan of organization it might also be possible in England, but the present system of foreign service prevents our indulging in it.

The Cavalry has no permanent territorial connection. The depots of such regiments as are serving abroad are,

however, collected into a kind of provisional Cavalry regiment which is stationed permanently at Canterbury under the title of the 'Cavalry Depot.' Regiments serving in the United Kingdom have no depots.

I. SERVICE OF SOLDIERS.

We have already summarized under the heading of 'Recruiting,' the process by which a civilian becomes a soldier, and followed the recruit up to the moment of his joining the corps in which he is to serve. We have next to glance at the chief events which will, or may, afterwards affect his service.

These possible events may be summed up as follows :—

- i. A soldier may possibly be transferred from one corps to another.
- ii. A soldier may (and usually does) pass to the 1st Class Army Reserve after a certain service with the colours.
- iii. A soldier who has passed to the 1st Class Army Reserve may be allowed to revert to Army service.
- iv. A soldier may be allowed to extend his Army service by converting into Army service part or all of his Reserve service.
- v. A soldier may be allowed to re-engage and thus prolong his service with the colours to complete 21 years.
- vi. A soldier who has completed 21 years' service may be allowed to remain still longer in the service.
- vii. A soldier entitled to be discharged may in times of war prolong his service by special agreement.
- viii. The discharge of any soldier may, in certain emergencies, be postponed whether he consents or not.
- ix. A soldier may die in the service.
- x. A soldier, unless he dies in the service, must always ultimately be discharged.

Any one of these occurrences entails certain proceedings

being taken in the Regiment which we will now consider in order.

i. Transfer.

A soldier may be transferred from one corps to another under the following circumstances :—

- (a) At his own request or with his own consent.
- (b) When invalided from abroad.
- (c) When, his corps being ordered abroad, his health renders him unfit for foreign service.
- (d) When, his corps being ordered abroad, he is within two years of the termination of his Army service.

The four cases above given apply to *all* soldiers. In addition to them, the following cases of liability to transfer exist :—

- (e) A soldier enlisted for 'general service' and posted to a corps on final approval, may be transferred to any other corps of the same arm at any time within 3 months of the date of his attestation.
- (f) A 'short service' soldier *who has not extended his Army service* is liable, when abroad, to be transferred from his own to any other corps of the same arm serving abroad, if, when his own corps is ordered home or to any other station, he has still more than two years' Army service unexpired.
- (g) A soldier who has been transferred to serve either as a warrant officer not holding an honorary commission or in any other corps *not* being Cavalry, Artillery, Engineers, or Infantry, may be transferred :—
 - back to his original corps,
 - to *any* Regular corps at home, or
 - if abroad to any Regular corps serving at the same station.
- (h) A convicted deserter,
A confessed deserter whose trial has been dispensed with, or

A soldier sentenced by court-martial to imprisonment for not less than six months, is liable, in commutation of all or part of his punishment, to general service, and may be transferred at *any* time to *any* Regular corps.

- (i) A soldier handed over to military custody or committed by the civil power as a deserter may be transferred to any Regular corps in which it may be found convenient that he should serve.

If a soldier wishes to be transferred to another corps of the same arm in order to serve with an elder brother or for the purpose of re-engaging, he is, as a general rule and unless there be good reasons against it, allowed to be so transferred.

He may also be transferred, for other good reasons at his own request. A very common case of transfer is when men volunteer to serve in some corps which is below its strength.

When a soldier wishes for transfer from a corps, his Commanding Officer, if he concurs, must communicate with that of the corps to which the man wishes to be transferred. He must then apply to the General Officer Commanding the District, who, *without any further authority*, may sanction a transfer to serve with an elder brother, or to re-engage, into a corps of *the same arm* as that of the applicant.

Special transfers between corps of the same arm or *any* transfers from one arm of the service to *another* must be referred by General Officers Commanding Districts to the Adjutant-General at the Horse Guards.

A soldier transferred from one arm of the service to another arm or branch changes the conditions of his service, on transfer, to those of the arm or branch he joins if they should differ from those of the arm or branch from which he is transferred.

As a general rule, men are transferred at the end of a month, so that their accounts may be settled for that month in their old corps ; their accounts for the following month are then opened in their new corps.

The following documents are *always* forwarded with each man transferred :—

- | | | |
|---|---|---------------------------------|
| 1. His duplicate attestation | { | Short service, Army Form B 265. |
| | { | Long service, Army Form B 267. |
| 2. A ledger sheet containing the last statement of his accounts | } | Army Form N 1475. |
| 3. His free kit issue sheet | | Army Form B 109. |
| 4. His transfer clothing statement | | Army Form H 1157. |
| 5. A list of necessaries in the man's possession | } | Manuscript. |
| 6. His musketry transfer return . | | Army Form B 193. |
| 7. An abstract from the register of certificates of education . | } | Extract from Army Book 13. |
| 8. His medical history sheet | | Army Form B 178. |
| 9. His company, troop, or battery, defaulter sheets | } | Army Form B 121. |
| 10. His regimental defaulter sheets | | Army Form B 120. |
| 11. His court-martial sheets | | Army Form A 12. |

In addition to these documents, which are *always* sent, the following must also be forwarded when they exist or are necessary :—

- | | | |
|---|---|-------------------|
| 12. Copy of re-engagement schedule | } | Army Form O 1724. |
| 13. Savings bank transfer statement | } | Army Form O 1754. |
| 14. Compensation return | | Army Form P 1917. |
| 15. Detailed statement of any special claims which cannot be adjusted at the date of transfer | } | Manuscript. |
| 16. Extracts from the register of marriages and baptisms | } | Army Form A 22. |
| 17. Certificate of being on the married establishment | } | Manuscript. |

- | | | |
|--|---|--------------------|
| 18. Declarations of any courts of inquiry that may have been held on the man (except those held on <i>injuries</i> , which are with the original attestation and therefore <i>not</i> , as a rule, at regimental headquarters) | } | Army Form B 115. |
| 19. Proceedings of any regimental courts-martial held on the man within the last 12 months | } | Army Form A 9. |
| 20. Certified copies of convictions by the civil power | } | Manuscript. |
| 21. Original transfer report (or No. 1 report) (in the case only of men proceeding from home abroad or <i>vice versa</i>). Pay in his new corps cannot be drawn by the soldier without this document | } | Army Form O 1770.. |

If any of the documents which ought to accompany a soldier on transfer should, from any cause, not be forthcoming, an explanation on half a sheet of foolscap paper must be substituted for it until it can be found.

In forwarding the above-mentioned documents, they are all placed between the sheets of the man's duplicate attestation. A 'list of documents' Army Form B 278 is then filled in, so as to contain a correct enumeration of them, and is attached (with a wafer or a little gum in the corner) to the face of the duplicate attestation. The latter is then folded lengthways once and tied round with a bit of tape.

On transmitting the documents of men transferred the Commanding Officer of the corps from which they are transferred either sends by post or hands over personally to the future Commanding Officer or to the officer who may immediately have charge of the men and documents a 'receipt for documents' (Army Form B 279) which the officer receiv-

ing the men compares with the several 'lists of documents,' one of which is attached to each soldier's packet of papers. If correct, he signs the receipt and returns it; if not, he takes the proper steps to insure its correction before signing it.

Every man transferred, has, as has been seen, a separate 'list of documents' attached to his papers; but when several men are simultaneously transferred, only one 'receipt for documents' is made out for the papers of the whole party. It consists of a roll of the men with a list of documents entered against each man's name corresponding with that attached to his packet of papers.

Except in the case above mentioned, the soldier's 'original transfer report' (or 'No. 1 report') is not sent with the rest of his documents from Commanding Officer to Commanding Officer. But it must always be forwarded *by post* from the *Paymaster* of the corps he is leaving to the *Paymaster* of the corps he is joining. For until this paper has been received by his new Paymaster, no pay can be issued to him in his new corps.

As soon as a man's transfer from a corps is sanctioned, the Officer Commanding it notifies the fact to the officer in charge of the soldier's original attestation and other record documents (see p. 27), who, on receiving this intimation, forwards these papers to the officer who has charge of similar documents for the man's new corps.

The officer whose duty it is to have in charge the original attestation of soldiers of a corps has in his hands, for *every* one of these soldiers, one of the two copies of his 'attestation and record of services,' the record being kept up by periodical entries in a certain part of the form. But for *some* soldiers, the same officer may have in charge other documents recording facts in their service. These are :—

- | | |
|--|---------------------|
| 1. Re-engagement schedule (original) | } Army Form O 1724. |
| 2. Militia release | |
| 3. Copy of declaration of change of name | } Manuscript. |
| | |

4. Proceedings of any court of inquiry on injuries sustained . } Army Form A 2.
5. Attestations of fraudulently enlisted men for the corps in which they have not been held to serve } Army Form B 265 or B 267 or obsolete forms of attestation.
6. Proceedings of any regimental courts-martial.

The officer transmitting the 'attestation and record of service,' either by itself or accompanied by any or all of the documents above mentioned, sends with it a 'receipt for attestation and record of service' (Army Form B 198) which contains a list of the papers forwarded. The officer receiving the records compares the list with the papers received and, if he finds the list to be correct, he signs and returns the form.

Every soldier transferred receives from the Commanding Officer of the corps he is leaving a 'transfer certificate,' which is pasted into his pocket-ledger.

ii. Passage to the Reserve.

As a general rule, the time at which the soldier is to pass to the 1st Class Army Reserve is regulated by the terms of his original enlistment, as shown by his attestation.

The periods at present fixed for short service men as those to be passed respectively with the colours and in the Reserve are, for *all* arms, 7 and 5 years; with a proviso that, if the short service soldier be serving abroad when the 7 years expire, he may be detained in the Regular Forces for 8 years, completing the 12 years term in the Reserve ('Queen's Regulations,' 1881, Sect. XIX., para. 17). This prolongation of Army service, it must be remarked, is simply a *regulation* authorized by the Secretary of State, in virtue of the power conferred on him by the Army Act of fixing the amount *within the 12 years* (for which the soldier enlists originally) which he is to spend in Army service and that which he is to spend in Reserve service. It is not in the Secretary of State's

power, of his own authority, to detain a soldier in the service *more* than 12 years, or to postpone his passage to the Reserve beyond the period which may be specified on his attestation paper. Therefore the Army Act itself must provide for these cases ; and, accordingly, as regards passage to the Reserve, we find it ruled by Section 87 of the Act that a soldier may be detained in Army service *during a time of war*, and his passage to the Reserve postponed for any time not exceeding one year beyond the date at which it would otherwise have occurred. In this case, therefore, a man *might* be detained 9 years in Army service, and even then might join the 1st Class Army Reserve only to find that the men composing it had been recalled to the colours by proclamation.

In certain cases, also, a soldier may be allowed *voluntarily* to prolong his Army service, deferring his passage to the Reserve. This case is mentioned hereafter together with that in which the soldier is allowed to convert *the whole* of his Reserve service into Army service (see p. 254).

Another regulation under the authority of the Secretary of State is that certain soldiers who have served 5 years and upwards with the colours may be allowed, *as an indulgence*, and provided the requirements of the service admit of it, to pass at once to the 1st Class Army Reserve, converting the unexpired portion of their Army service into Reserve service. But this indulgence is not extended to soldiers serving in :—

- (a) Corps abroad ;
- (b) Batteries of Garrison Artillery ;
- (c) Batteries of Horse and Field Artillery on the establishment of the 1st army-corps ;
- (d) Troops or companies of the Royal Engineers on the establishment of the 1st army-corps ;
- (e) The Telegraph, Survey and Submarine Mining companies of the Royal Engineers ;
- (f) Infantry battalions on the establishment of 850 rank and file or upwards.

Soldiers on home service of 5 or more years' service and not ineligible as above are allowed to register their names

for permission to join the 1st Class Army Reserve before the completion of their full term of Army service, and lists of these men are kept in the corps to which they belong.

On the 1st of each month, Commanding Officers of corps make out in duplicate, on Army Form D 431, and send in to the General Officer Commanding the District a return of soldiers about to pass to the Reserve. It consists of a roll of men who have completed the full term of their Army service in the ordinary way.

In those corps, above mentioned, in which lists are kept of men desirous of converting unexpired Army service into Reserve service before the full term of the former has been completed, the number of men and their length of service are entered, on the 1st day of each month, on a slip of paper and attached to the return D 431.

When a soldier is about to pass to the 1st Class Army Reserve, his Commanding Officer causes his discharge documents (for which see hereafter, p. 266) to be made out as though the man were about to be discharged, except that they are not finally closed, and also that the man's duplicate attestation is substituted for his original attestation.

On receipt of the authority for transferring the man to the Reserve, the following papers are made up into a parcel for each man :—

- (a) Discharge documents (for which see p. 266);
- (b) Original transfer report (or No. 1 report) Army Form O 1770 ;
- (c) Company defaulter sheets ;
- (d) Declaration (Army Form D 422 for men passing to the Reserve after 5 years' service ; otherwise, Army Form D 423) ;
- (e) Copy of 'conditions of service in the 1st Class Army Reserve,' which should be signed by the man, Army Form D 420.

A 'list of documents' is attached to these papers (as in cases of transfer from one corps to another) and the papers are transmitted to the officer charged with the payment of pensioners in the regimental district in which the man has

declared his intention of residing. This officer is either the Staff Officer of Pensioners or the Paymaster of the regimental district.

The man himself is despatched to his future home, taking with him the following papers ;

- (a) Any warrants necessary in lieu of travelling expenses ;
- (b) Copy of conditions of service in the 1st Class Army Reserve (Army Form D 420) which he must first sign ;
- (c) Protecting certificate (Army Form D 439).

The man is ordered to report himself on arrival to the officer charged with the payment of pensioners to whom he delivers his protecting certificate and who gives him in exchange an Army Reserve certificate.

A register book, called the ' nominal and descriptive list of men transferred to the Army Reserve ' (Army Book 249), is kept for each corps ; and in this book is entered the name, number, description, &c., of every man passing to the 1st Class Army Reserve out of that particular corps. The officers who are charged with the keeping of this book are the following :—

Royal Artillery .	Deputy-Adjutant-General, R.A., Record Office, Woolwich.
Royal Engineers .	Deputy-Adjutant-General, R.E., Horse Guards, War Office.
Cavalry (at home) .	Officer Commanding the regi- ment.
Cavalry (abroad) .	Officer Commanding Cavalry Depot, Canterbury.
Infantry of the Line .	Officer Commanding regimental depot.
Commissariat and Transport Corps .	Staff Officer, Commissariat and Transport Corps, Horse Guards, War Office.
Ordnance Store Corps	Officer Commanding Ordnance Store Corps, Woolwich.
Army Hospital Corps	Director-General Army Medi- cal Department.

The officers above mentioned keep up these registers by means of information furnished by

The Officers Commanding corps, who forward nominal and descriptive returns of all men passed to the 1st Class Army Reserve.

The officers charged with the payment of pensioners, who report all casualties and changes of residence.

iii. Reversion to Army Service from the 1st Class Army Reserve.

Apart from the cases in which Reserve men may be recalled to the Army for service or training during an emergency or otherwise, the regulations provide for that in which a soldier who has in due course been passed out of the Regular Forces into the 1st Class Army Reserve may wish to resume service with the colours in ordinary times.

Such re-transfers are, however, only allowed by special authority from the Adjutant-General of the Forces. The man submits his application to the Officer Commanding the regimental district in which he resides, who passes it to the Commanding Officer of the corps from which the man passed into the Reserve, or, if the corps be abroad, to the Officer Commanding its depot. This officer submits this application to the Adjutant-General in the ordinary way.

If the man is allowed to come back, he does so with the rank he held on leaving his corps for the Reserve.

His discharge documents are made up to the time of his re-transfer (but still not closed), and they, together with the other papers originally sent from his corps, are returned by the officer charged with the payment of pensioners to the Officer Commanding the corps.

iv. Extension of Army Service.¹

Certain non-commissioned officers have a *right*, and others, together with certain soldiers, may be *allowed*, to extend their Army service. When their Army service is thus prolonged, the time they would otherwise have spent in

¹ Slightly modified, since going to press, by G. O. 90 of 1883.

the Reserve is either wholly converted into Army service or is shortened to the extent the Army service is prolonged.

The persons who have this right or who may be thus indulged and the conditions on which the extension is granted are shewn in the following table.

(a) Non-commissioned officers of any branch of the service,	On the expiration of a year's probation as non-commissioned officer not below the rank of Corporal, Bombardier or 2nd Corporal,	Have the right to extend their service to 12 years with the colours. This right to be exercised within one month of the expiration of the probationary service.
(b) Non-commissioned officers of any branch of the service who failed to exercise the right referred to in para. (a); Bandsmen, Pipers and Artificers ¹ of any branch of the service; All soldiers enlisted for not less than 6 years;	After completing 3 years' service,	May be allowed to extend their service to 12 years with the colours on the recommendation of their Commanding Officer.
(c) Lance - Corporals and Acting-Bombardiers,	During the last year of their Army service,	May be allowed to extend their service to 10 years with the colours, on the recommendation of their Commanding Officer.
(d) Privates, Drivers, Gunners, Sappers,	During the last year of their Army service,	Will not be allowed, except in very special cases, to extend

¹ Paragraph 57a, Section XIX., 'Queen's Regulations' (G. O. 157 of 1882) gives a long list of appointments which are to be held as included in the term 'Artificer.'

		their service, and then only to complete a period not exceeding 10 years with the colours, on the recommendation of their Commanding Officer.
(e) Officers' servants serving at depots,	During the last year of their Army service,	May be permitted to extend their service <i>from year to year</i> , provided their total service with the colours does not exceed 9 years.
(f) Trumpeters, Drummers, Buglers (enlisted for short service),	During the last year of their Army service,	May be allowed to extend their service to 12 years with the colours, provided that the total number permitted to extend does not exceed one-fourth of the men of this class in the battalion or regiment.
(g) Men enumerated in classes <i>c, d, f</i> ,	On embarkation for foreign service,	May, on the recommendation of their Commanding Officer, be allowed to extend their service to complete a period not exceeding 10 years with the colours.
(h) Gunners of the Royal Artillery selected for transfer to the Coast Brigade,	After completing 5 years' service,	May be allowed to extend their service to 10 years with the colours on the recommendation of their Commanding Officer.

Commanding Officers forward all applications. These are made out on Army Form B 221.

Applications in cases (a), (b) and (f) (extension to complete 12 years' service) go to the General Officer Commanding, who deals with them finally himself.

In cases (c), (d), (e), (g) and (h) (extension to complete 10 years' service) the applications are forwarded by the Commanding Officer straight to the Adjutant-General (except in India, where they are sent to the Commander-in-Chief in India).

Every man who extends his Army service must consent to the application to him of all the provisions of Part II. of the Army Act, 1881 ; for otherwise, if he enlisted before the Act of 1879 was passed, some of these provisions would not be binding on him.

His consent as above stated, the authority for extension of his Army service, and the date of that authority, are all points entered in his record of service as soon as the authority is received by his corps.

v. Re-engagement.

Re-engagement is the term used to express the fresh contract entered into by a soldier, after he has served a certain number of years, to serve with the colours beyond the number of years for which he was originally enlisted, so as to complete a total service of 21 years, reckoned from the day of his attestation. Therefore if the man has been in the Reserve and has reverted from it back to Army service, the period he has passed in the Reserve is included in the 21 years.

The persons who may re-engage and the conditions under which they may apply to do so are given in the following table.¹

(a) Serjeants,	At any time after they have completed 9 years' Army service,	Have the <i>right</i> to re-engage, subject only to veto of the Secretary of State for War.
----------------	--	---

¹ Slightly modified, since going to press, by G. O. 90 of 1883.

(b) Corporals, Bombardiers, 2nd Corporals, Bandsmen, Pipers, and Artificers, ¹	At any time after they have com- pleted 9 years' Army service,	May be <i>allowed</i> to re- engage on the recom- mendation of their Commanding Officer.
(c) Trumpeters, Drummers and Buglers,	During the 12th year of Army service,	May be <i>allowed</i> to re- engage on the recom- mendation of their Commanding Officer.
(d) Schoolmasters,	During the 12th year of Army service,	Have the <i>right</i> to re- engage subject only to the veto of the Secre- tary of State for War.
(e) Other soldiers,	During the 12th year of service,	If of good character, and specially recom- mended by their Com- manding Officer.
(f) Armourers,	In accordance with Section III., Paras. 86 and 87, Queen's Regulations,	In accordance with Sec- tion III., Paras. 86 and 87, Queen's Regu- lations.

It will be seen by this table that the Commanding Officer can, of his own authority, reject applications from certain classes of men.

In those cases when the application can only be rejected by the Secretary of State, and in those other cases when the Commanding Officer approves of the application and recommends it, he forwards the application to superior authority.

Applications in cases (a), (b), (c) and (f) are accompanied by a copy of the man's record of service, and by the 'schedule of re-engagement' (Army Form O 1724) signed by the soldier and by the Commanding Officer, and are sent by the Commanding Officer to the General Officer Commanding, who finally decides upon them.

¹ For the appointments included in the term 'Artificer,' see paragraph 63a, Section XIX., 'Queen's Regulations' (G. O. 157 of 1882)

In case (*d*) the application goes straight to the Adjutant-General of the Forces.

In case (*e*) the application, if recommended, is also sent to the Adjutant-General. In this case, the application being *special*, in addition to the copy of the record of service and the re-engagement schedule, a statement must accompany the recommended application setting forth the grounds on which the recommendation is based.

If a non-commissioned officer who has re-engaged but who is still serving in his first period of service be reduced to the ranks, his re-engagement is, by that fact alone, cancelled.

If a non-commissioned officer serving abroad declines to re-engage at the proper time and is in consequence sent home, he is not allowed to re-engage after arrival at home. Formerly, it was found that non-commissioned officers who fully intended to re-engage would, when serving abroad, frequently decline to do so in order that they might be sent home. After arrival in England, they would re-engage.

Infantry soldiers must re-engage for service in a particular territorial regiment.

If a soldier wishes to re-engage in another corps than that in which he is serving, an application is first forwarded that the soldier may be transferred to that corps 'for the purpose of re-engaging ;' and the man must be transferred to his new corps before his first period of service has expired. His re-engagement then takes place in his new corps ; so that, practically, no man can re-engage for any corps except that in which he is serving when the application goes in.

vi. Continuance in the Service beyond 21 Years.

The 'Competent Military Authority' may grant permission to non-commissioned officers or, *in very special cases only*, to private soldiers of good character to remain in the service after they have completed 21 years' service on the terms mentioned in Section 85, Army Act, 1881. The conditions mentioned by that section are, that the soldier may afterwards leave at *any* period after giving 3 months' notice to his

Commanding Officer. He remains, of course, liable, like any other soldier, to be invalided and discharged as unfit at any time. According to paragraph 198 of Section XIX., Queen's Regulations, the General Officer Commanding may, if he thinks fit, dispense with the 3 months' notice, and allow the soldier who wishes to do so to go at once.

The 'Competent Military Authority' to approve of a soldier's continuing his service after 21 years is, in all cases, his Commanding Officer, who, however, may not exercise this power without first obtaining the assent :—

In the case of	Of the
Schoolmasters (if not warrant officers)	Director-General of Military Education ;
Non-commissioned officers of Royal Engineers	Deputy-Adjutant-General of Royal Engineers ;
Other non-commissioned officers	General Officer Commanding ;
Other soldiers serving at home	Adjutant-General of the Forces ;
Other soldiers serving abroad	General Officer Commanding.

A soldier who wishes to continue in the service after completing 21 years' service is required to sign a form of notice on Army Form B 61. This form is annexed to his original attestation when the approval of the Competent Military Authority has been obtained.

vii. Compulsory Prolongation of Service.

In speaking of the passage of the soldier to the Reserve, we have seen that it may be postponed for *one year* beyond the date at which it would otherwise have occurred, whether the man consents or not, *provided* that date happens during a state of war or while the soldier is serving abroad. A similar rule holds good as to soldiers entitled to be *discharged*, who may be detained in the service, whether they like it or not, for any period not exceeding *one year* beyond the time when they would otherwise have been discharged, provided their ordinary service expires :—

- (a) During a state of war ;
 - (b) While serving abroad ;
 - (c) When the Reserve is called up by proclamation.
- (See Section 87, Army Act, 1881.)

viii. Continuance of Service by Special Agreement.

When the time is come when a soldier must be discharged and can no longer be compulsorily detained, he may still, *during a state of war*, be allowed to contract a voluntary agreement to serve on.

The agreement may stipulate either :—

- (a) That the soldier is to be discharged at the end of the campaign ;
- (b) That the soldier may claim to be discharged at any time after the expiration of *3 months' notice* to his Commanding Officer.

(See Army Act, Section 87.)

ix. Death.

When a soldier dies in hospital, the Medical officer in charge reports the fact to the soldier's Commanding Officer, as stated earlier in discussing the Medical Department. At the same time the Medical officer states when the interment may take place.

The Commanding Officer arranges for the burial, which is now paid for by the State.

Wherever the soldier may die, his property is collected by order of the officer commanding his troop, battery, or company. If the effects be in the pack-store of the hospital, they are handed over to the regiment or corps.

The Commanding Officer always communicates the death to the soldier's next of kin, if he have any. The names of soldiers' 'next of kin' are entered in their pocket-ledgers.

The man's accounts are closed. Any money in his possession, realized by the sale of his effects, or recovered as due to him is lodged in the Paymaster's hands.

His pocket-ledger is sent to his next of kin.

At home stations, Officers Commanding notify all deaths

occurring in the garrison to the civil Registrar of the district. At stations abroad, a register (Army Book 114) is kept in every corps, in which the deaths of officers, soldiers and their families on the establishment of the corps are entered. Twice a year, on the 1st January and 1st July, and also at the date when a corps leaves a foreign station, a certified copy of this register (on Army Form A 44) is sent in to the Officer Commanding the station, who forwards it without delay to the Adjutant-General of the Forces at the War Office for transmission to the Registrar-General in London ; so that these records may always be found at Somerset House. It may here be added that a similar course is followed as regards marriages and births occurring in corps serving abroad.

The 'general annual return of effectives, casualties,' &c. (Army Form B 53 for home service ; B 52 for abroad) sent in by Commanding Officers of corps to the Adjutant-General of the Forces direct on the 31st January, contains among other matters, a report of the number of men who have died during the year.

The monthly and weekly regimental 'returns of effectives, increase and decrease,' &c. (Army Forms B 104, B 105, B 171, and B 238), also sent to the Adjutant-General direct, contain similar information. Besides sending these returns to the Adjutant-General, Commanding Officers of corps furnish the Medical Officers in charge of them, as soon as possible after the 31st December of each year, with the 'annual nominal return of deaths and invaliding' (Army Form B 119).

The attestations and duplicate attestations of men who die in the service, together with most other documents connected with them, are dealt with according to the rule for the disposal of obsolete books and papers prescribed by para. 6, Section XXII., 'Queen's Regulations and Orders for the Army.'

x. Discharge.

Unless a soldier dies in the service, he must clearly be discharged at *some* time before he can legally cease to belong

to the service. The institution of short service, has, however, reduced the number of discharges from the *Regular Army* very greatly, since now the great majority of men pass to the 1st Class Army Reserve before earning their discharges, and when the time comes for the definite discharge of a man from the service, he oftener belongs to the Reserve than to the Regular Army.

All discharges are either :—

1. By direct authority from the Queen.
2. By order of the Competent Military Authority.
3. By sentence of court-martial with ignominy.

The Queen's Regulations classify discharges as 'ordinary' or 'special,' and there are several cases in each class.

Ordinary Discharge.

Ordinary discharges include all the cases in which a soldier's discharge is brought about by one of the following causes :—

1. In consequence of his having claimed it on payment of £10¹ within 3 months of his attestation.
2. In consequence of the termination of his first period of limited engagement.
3. In consequence of his own request, on payment of £—— under Art. 588² Royal Warrant dated 11th March, 1882 (or under the Warrant in force when he enlisted).
4. In consequence of his own request, free, after 12 years' service under Art. 588 Royal Warrant dated 11th March, 1882.
5. In consequence of his having been sentenced by court-martial to be discharged with ignominy.

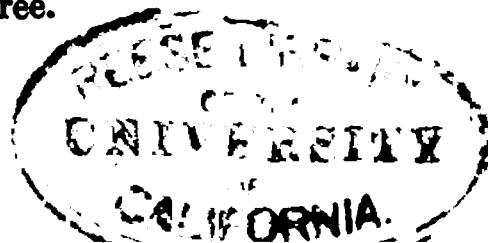
¹ £8 in the Colonial corps.

² The article in question lays down the sums to be paid by soldiers for discharge at the following rates :—

Schoolmasters £50 unless the Secretary of State may think fit to diminish the amount in special cases.

Soldiers of Colonial corps, £12.

Other soldiers { of less than 12 years' service £18.
 { after 12 years' service . . . Free.



6. In consequence of his being incorrigible and worthless or in consequence of his misconduct.

7. In consequence of his having been convicted by the civil power of an offence committed before or after enlistment.

8. In consequence of his having been sentenced to penal servitude.

9. In consequence of his having been found medically unfit for further service.

10. Free, having completed 21 years' service towards pension.

11. In consequence of the termination of his second period of limited engagement.

All applications for ordinary discharges are made by Commanding Officers at home stations to the General Officer Commanding the District.

Soldiers serving abroad may, in certain cases, be discharged there or they may be sent home for that purpose ; in the latter case, they are sent to await discharge either at the Discharge Depot at Gosport, at Netley Hospital (if invalids), or at the port of disembarkation.

The direct authority of the Queen is not resorted to in ordinary cases of discharge.

The General Officer Commanding a District at home is the Competent Military Authority to confirm and carry out ordinary discharges in *most* of the cases passed up to him from regiments. These he disposes of without reference. He must, however, refer to the Adjutant-General of the Forces the following cases :—

(a) Discharge in consequence of the soldier's being incorrigible and worthless or of his misconduct.

(b) Discharge in consequence of conviction by the civil power.

The Adjutant-General of the Forces is the Competent Military Authority to confirm in these cases.

When, however, a soldier about to be discharged is entitled and wishes to proceed abroad (for he has a right to be conveyed to the place of his enlistment) General Officers may

in *no* case confirm the discharge, which must always be referred for confirmation to the Adjutant-General of the Forces in a covering letter containing certain information concerning the passage required, stating, if the man is married, certain particulars as to his family, &c.

The cases of men who, on being brought forward for discharge, submit claims which cannot be settled on the spot, must also be referred to the Adjutant-General, who confirms the discharge after determining the claim.

The Commandant of the Discharge Depot, Gosport, is a Competent Military Authority for the discharge of time-expired men, and certain others arriving from stations abroad for discharge.

A General or other Officer Commanding abroad is the Competent Military Authority in *all* cases *if the men are to remain abroad after discharge*. Also he has power to confirm the discharge of men *purchasing* it (in cases 1 and 3 above) whether they are to remain abroad or not. In other cases, the men are sent home to be discharged, either under the authority of the Commandant of the Discharge Depot, Gosport, or under that of the Adjutant-General.

When a soldier is about to be discharged, in one of the ordinary cases above mentioned, his Commanding Officer, before the man leaves the corps, fills up a copy of the 'proceedings on discharge' (Army Form B 268) with certain particulars connected with his service, character, accounts, &c. (see para. 141, Sect. XIX. Queen's Regulations), to be forwarded to the officer who is to carry out the discharge with such of the discharge documents (hereafter enumerated) as are kept at the head-quarters of the corps. Whenever it is practicable, the soldier is himself to sign the declaration on the proceedings on discharge; but when this is impossible, a copy of the declaration is made, sent to the soldier for signature, and, when returned, is attached to the document.

The officer in charge of the soldier's original attestation is called upon by the soldier's Commanding Officer to forward it (see p. 27). Before doing so, this officer completes it as

far as the information in his power allows him to do and, having signed it, sends it :—

- (1) When the rest of the documents are coming from abroad :—

To the Commandant at the Discharge Depot, Gosport, to the Commandant at Netley Hospital, or to the General Officer Commanding at the port where the soldier will disembark (according to which of these officers is to carry out the discharge).

- (2) In all other cases :—

To the General Officer Commanding or other officer who is to carry out the discharge.

The discharge documents which must be forwarded for confirmation in the case of each man are the following :—

- (1) Original attestation Army Form B 265 or B 267.

- (2) Original re-engagement schedule (when men have re-engaged) } Army Form O 1724.

- (3) Militia release (if any) Army Form E 529.

- (4) Copy of declaration of change of name (if any) { Para. 33a, Sect. XXII., Queen's Regulations (G. O. 201 of 1882).

- (5) Proceedings of court of inquiry on an injury (if any) } Army Form A 2.

- (6) Attestations of fraudulently enlisted men for corps in which they have not been held to serve } Army Form B 265, B 267, or obsolete forms of attestation.

- (7) Copy of third page of attestation, in cases of men entitled to deferred pay who go to Netley or Discharge Depot, Gosport, from abroad for discharge } From attestation form.

- | | |
|--|------------------------------|
| (8) Medical history sheet . . . | Army Form B 178. |
| (9) Regimental defaulter sheets
(in the case of men of the
Royal Engineers, <i>company</i> ,
and not regimental, de-
faulter sheets) . . . | Army Form B 120
or B 121. |
| (10) Court-martial sheet . . . | Army Form A 12. |
| (11) Copy of civil convictions (if
any) . . . | Manuscript. |
| (12) Proceedings on discharge . . . | Army Form B 268. |
| (13) Copy of receipt for pur-
chase money, in cases of dis-
charge by purchase (shewing
amount, by whom paid, and
by what Paymaster or other
accountant received on be-
half of the public) . . . | Manuscript. |
| (14) Parchment discharge certifi-
cate . . . | Army Form B 127
or B 264. |
| (15) Medical report (in case of in-
valids) . . . | Army Form B 248. |
| (16) Detailed statement of former
service (when men have
been allowed to reckon such
service) . . . | Army Form B 218. |
| (17) Descriptive return, in the
case of men discharged on
the following heads, viz :—
(a) In consequence of having
been found medically unfit
for service . . .
(b) Free, having completed 21
years' service towards
pension . . .
(c) In consequence of termina-
tion of second period of
limited engagement . . . | Army Form D 400. |

- | | | |
|--|---|------------------|
| <p>(d) To pension after 14 or 18 years' service under Art. 1033 of Royal Warrant relating to Pay, &c.</p> <p>(e) Warrant officers discharged to pension under Arts. 1028, 1029, 1030 of Royal Warrant relating to Pay, &c.</p> | } | Army Form D 400. |
|--|---|------------------|

The Commanding Officer of the soldier about to be discharged forwards to the General Officer Commanding (or other officer who is to carry out the discharge) those documents (numbered above from 8 to 17) which exist or can be prepared in the corps. The papers are completed up to the date of the man's leaving the corps, or, in the event of his being unavoidably absent, as far as can be done in his absence. The officer who is to carry out the discharge applies for and receives the remaining documents from the officer who has charge of the original attestation (see p. 27). The last-mentioned officer completes the attestation, as far as the latest information in his possession will allow him to do, and then signs it before transmitting it, together with the other documents in his keeping, to the officer who is to carry out the discharge.

In forwarding discharge documents, the same rules apply as to making up the packets and sending with them *lists of documents* and *receipt for documents* as were described in speaking of transfer documents.

It has been stated that almost all cases of ordinary discharge may be confirmed and carried out locally, while others must be referred. In the case of those discharges which are confirmed locally, a Staff officer signs the discharge documents which are also stamped with the office stamp, while those which are passed up to the Adjutant-General are signed by him or by an officer of his Staff and stamped in his office.

Every discharged soldier who has a claim to pension is provided on leaving, either by his Commanding Officer or by

the Paymaster at Netley or Gosport, with a memorandum for his guidance (Army Form D 401).

When a soldier's discharge has been confirmed, he invariably receives, on leaving the service, the *parchment certificate of discharge* (usually, Army Form B 128) (mentioned among the discharge documents), unless he be in prison at the time his discharge is confirmed. In the latter case, the parchment certificate is sent to the Governor of the prison to be handed to the man on his release. Men discharged with ignominy, or as incorrigible or worthless, receive a parchment certificate of a special form (Army Form B 264). This certificate, signed and stamped like the rest of the discharge documents, must be perfectly free of erasures, and the details as to character, good conduct badges, rewards, education, &c., must be *in the handwriting of his Commanding Officer* and must correspond with the similar information on the 'proceedings on discharge.' If a discharged soldier should lose his parchment certificate, he is *on no account* to be furnished with a duplicate.

General Officers Commanding Districts, the Commandant of the Discharge Depot, Gosport, the Commandant of the Royal Victoria Hospital, Netley, and all officers who confirm discharges at home, retain the discharge documents (except the parchment certificate) of the men whose discharges have been confirmed during the week until the Saturday which closes it, when they forward these documents for record to the Adjutant-General of the Forces (or, if in Ireland, to the Deputy-Adjutant-General, Dublin), together with a list of the men on Army Form C 380. To this rule, however, there are *three* exceptions. The documents of soldiers discharged as 'medically unfit,' 'free after 21 years' service,' and at 'termination of second period of limited engagement' (cases 9, 10 and 11 above) are sent every *Tuesday* to the Adjutant-General (or Deputy-Adjutant-General, Dublin), together with a nominal list of the men on Army Form B 99. The discharges of the men are confirmed for that day fortnight.

The following table gives the procedure to be followed in each of the cases of ordinary discharge (numbered from 1 to

11 on p. 263), and the cause of discharge as entered, in each case, on the man's parchment certificate and documents :—

No. of Case	Procedure	Cause of discharge as registered on documents
1	<p>The £10 must be lodged with the Commanding Officer, the Paymaster or the regimental Agent, within three months of the date of attestation.</p> <p>The Commanding Officer immediately sends in the discharge documents, reporting in the covering letter that the money has been paid in, by whom, and to whom.</p> <p>The General Officer Commanding carries out the discharge.</p>	<p>'In consequence of his having claimed it on payment of £10 within three months of his attestation.'</p>
2	<p>The discharge documents are forwarded by the Commanding Officer sufficiently early for the proceedings on discharge and the parchment certificate to be confirmed for the day on which the soldier completes his limited engagement, unless he be detained in hospital, in prison, or on voyage home from abroad; in which case the confirmation takes place on the earliest day possible following the above-mentioned date.</p> <p>The discharges of soldiers serving at home are confirmed and carried out by General Officers Commanding.</p> <p>Those of soldiers serving abroad, who are to remain abroad after discharge, are also dealt with by General Officers Commanding; the discharge documents being afterwards sent to the Adjutant-General.</p> <p>The discharge of soldiers coming from abroad to be discharged are dealt with by the Commandant of the Discharge Depot, Gosport.</p>	<p>'In consequence of the termination of his first period of limited engagement.'</p>

No. of Case	Procedure	Cause of discharge as registered on documents
3	<p>Commanding Officers keep a record of all applications for this class of discharge, noting character and claims of each applicant against his name.</p> <p>After a soldier has applied, the Commanding Officer must allow 30 <i>days</i> to elapse (except in special cases) before recommending and forwarding the application and, during that time, the soldier may reconsider the step.</p> <p>Applications are sent to the General Officer Commanding who himself, if he approves, authorizes the discharge, except in the case of <i>Schoolmasters</i>, which he refers to the Adjutant-General.</p> <p>When the Commanding Officer has received the authority and the money has been paid in, the discharge documents are immediately made up and forwarded to the General Officer Commanding.</p> <p>The covering letter reports that the money has been paid, by whom, and to whom.</p> <p>The General confirms and carries out the discharge.</p> <p>The money must not be accepted before the authority has been received by the Commanding Officer.</p> <p>Soldiers abroad, if intending to return home on discharge, must lodge passage-money in addition.</p>	<p>'In consequence of his own request, on payment of —, under scale—, of Article — Royal Warrant dated—.'</p>
4	<p>As in case 3, omitting any formalities as to money.</p> <p>Soldiers taking their discharges from abroad, unless they are to remain there, are dealt with by the Commandant of the Discharge Depot, Gosport.</p>	<p>'In consequence of his own request, free, after — years' service, under scale —, of Article — Royal Warrant dated —.'</p>

No. of Case	Procedure	Cause of discharge as registered on documents
5	<p>When the soldier, serving at home or abroad, is to be discharged where he is serving, the Commanding Officer sends in his documents as soon as the sentence of the court-martial has been confirmed.</p> <p>The General Officer Commanding immediately carries out the discharge and sends the parchment certificate to the Governor of the prison in which the soldier is confined.</p> <p>When a man serving at home, having enlisted abroad, has to be conveyed to the place of his enlistment, the Commanding Officer must report through the General to the Adjutant-General in time for a passage to be provided for the man as soon as he comes out of prison.</p> <p>Men serving abroad who must be conveyed home have their documents sent home with them to be confirmed by the General or other Officer Commanding at the port of disembarkation.</p>	<p>‘In consequence of his having been sentenced by court-martial to be discharged with ignominy.’</p>
6	<p>At home. Application must be made by the Commanding Officer directly after dealing with the soldier's offence or (if he has been dealt with by the civil power or by court-martial) as soon as he has been sent to prison.</p> <p>The Commanding Officer's application is accompanied by a ‘descriptive return’ (Army Form B 130), certified copies of regimental defaulter sheets and of civil convictions, together with any further particulars to strengthen the application. Also, the Commanding Officer states if</p>	<p>‘In consequence of his being incorrigible and worthless;’</p> <p>or,</p> <p>‘In consequence of his misconduct.’</p>

No. of Case	Procedure	Cause of discharge as registered on documents
	<p>in his opinion the soldier has misconducted himself with the intent to procure his discharge.</p> <p>The General forwards the application, with his own opinion added as to whether the man should be discharged or not, to the Adjutant-General.</p> <p>The Adjutant-General decides, and, if he determines to grant the application, sends down the authority for discharge.</p> <p>On receiving the authority, the Commanding Officer prepares and sends in the discharge documents to the General Officer Commanding.</p> <p>The General Officer Commanding confirms the discharge and carries it out forthwith, sending the parchment certificate to the Commanding Officer or to the Governor of the prison, if the man be in prison.</p> <p>Abroad. If a soldier is to be discharged in this way abroad <i>and is not to be sent home</i>, the General deals with the case without reference to the Adjutant-General.</p> <p>When the man is to be sent home, the General Officer Commanding at the foreign station grants the authority for discharge. The documents are then prepared and sent home with the man. The General or other Officer Commanding at the port of disembarkation then confirms and carries out the discharge.</p>	
7	The procedure in this case is the same as that followed in case No. 6, just given.	'In consequence of his having been convicted by the

No. of Case	Procedure	Cause of discharge as registered on documents
	<p>Therefore, here again, the case must be referred to the Adjutant-General, except when it is that of a soldier serving abroad.</p>	<p>civil power of—;’ or ‘In consequence of his having been convicted by the civil power of an offence committed before enlistment.’</p>
8	<p>All men sentenced to penal servitude are discharged.</p> <p>The cases are submitted by Commanding Officers to General Officers Commanding as soon as the men are sentenced.</p> <p>In other respects, the same procedure is followed as in case No. 5 above-given, the General Officer Commanding or Commandant of the Discharge Depot dealing with the case without referring it.</p>	<p>‘In consequence of his having been sentenced to penal servitude.’</p>
9	<p>Soldiers under treatment in hospital and unfit to be removed are not to be brought forward for discharge as invalids.</p> <p>When the Medical officer at an out-station considers a soldier unfit for further service, he sends in to the Principal Medical Officer the soldier’s ordinary ‘medical history sheet’ and also makes out and sends a ‘detailed medical history sheet.’ He further forwards any statements or remarks bearing on the case.</p> <p>If the Principal Medical Officer concurs in the propriety of taking further steps, the Medical officer at the station communicates with the soldier’s Commanding Officer.</p> <p>The Commanding Officer applies to the General Officer Commanding,</p>	<p>‘In consequence of his having been found medically unfit for further service.’</p>

No. of Case	Procedure	Cause of discharge as registered on documents
	<p>for the man's removal to district head-quarters.</p> <p>The General orders the man to be removed to District head-quarters. Here he remains under the observation of the Principal Medical Officer.</p> <p>When the soldier has been sufficiently long at head-quarters to allow the Principal Medical Officer to form an opinion, the man is brought before a medical board, the president of the board being, if possible, not under the rank of Deputy-Surgeon-General.</p> <p>The board gives its opinion; the General (advised by the Principal Medical Officer) decides whether to invalid the man or send him back to duty.</p> <p>Or, <i>in very doubtful cases</i>, the General may apply to the Adjutant-General for authority to send the man to Netley or Dublin hospital for further treatment.</p> <p>If the General decides himself that the soldier should be discharged, he grants the authority to the man's Commanding Officer.</p> <p>The Commanding Officer makes up the discharge documents and forwards them to the General Officer Commanding.</p> <p>The General Officer Commanding confirms the discharge and carries it out. He transmits the documents (in the manner stated on p. 269) to the Adjutant-General, who, after recording them, transmits them to the Commissioners of Chelsea Hospital, who decide on the question of the man's pension.</p> <p>From abroad, invalids are <i>sent home</i> to be discharged, unless they</p>	

No. of Case	Procedure	Cause of discharge as registered on documents
	<p>are to remain in the foreign station where they have been serving. Their discharge documents are sent with them. Except in one or two minor details, there is no material difference in the procedure.</p> <p>The 'Queen's Regulations,' Sect. XIX. prescribe the course to be pursued in the cases of <i>insane</i> soldiers. These measures, however, need not be mentioned here.</p>	
10	<p>At home, the soldier who has completed service enough to entitle him to pension, must be discharged at once if he wishes it, even if he have not completed his engagement.</p> <p>The Commanding Officer makes application to the General Officer Commanding on Army Form B 132.</p> <p>The General gives authority.</p> <p>The discharge documents go in at once.</p> <p>The General carries out the discharge and forwards the documents to the Adjutant-General (in the manner stated on p. 269) who, after recording them, submits them to the Chelsea Commissioners in order that they may determine the man's pension.</p> <p>Men from abroad are discharged finally from the Discharge Depot, Gosport.</p> <p>When men abroad are to be discharged and are to remain abroad afterwards, the General Officer there Commanding carries out the discharge and sends the documents home to the Adjutant-General to be dealt with as those of men discharged at home.</p>	<p>'Free, having completed 21 years' service towards pension.'</p>

No. of Case	Procedure	Cause of discharge as registered on documents
11	In this case the procedure followed is the same as in case No. 10, just given.	'In consequence of the termination of the second period of limited engagement.'

Special Discharge.

The following are the cases of discharge which are classed as 'special,' with the course of procedure in each case. It will be observed that, in certain cases referring to recruits, it is not necessary, in order to carry out the discharge, to refer to the General Officer Commanding ; it can be at once confirmed by the Approving Officer.

Case	Procedure	Cause of discharge
(1) An attested recruit who is rejected by the Approving Medical Officer.	Discharge is at once carried out and confirmed by a field officer authorized to approve recruits.	'In consequence of his not being likely to become an efficient soldier.'
(2) An attested recruit who has been passed by an Approving Medical Officer, and who is rejected by the Approving (combatant) Officer.	Case is reported to the Adjutant-General on Army Form B 204, accompanied by the recruit's attestation. On receipt of authority, the discharge is carried out as in case (1).	As in case (1).
(3) An attested recruit who has been passed by an Approving Medical Officer, and by an Approving Officer	As in case (2).	As in case (1).

Case	Procedure	Cause of discharge
in a regimental district, but who is found unfit on joining his corps.		
(4) Recruits who have been irregularly attested.	Case is reported to the Adjutant-General through the General Officer Commanding. On receipt of the authority the General Officer Commanding carries out the discharge.	'In consequence of having been irregularly attested.'
(5) Boys during probation.	As in case (4).	As in case (1).
(6) Men convicted, either by the civil power or by court-martial, of having made a false answer on attestation.	The General Officer Commanding decides in each case whether the man is to be retained in the service or discharged, in accordance with general instructions issued by the Adjutant-General. If the man's discharge be thus decided upon, the General Officer Commanding carries it out.	'In consequence of having made a false answer on attestation.'
(7) Recruits found unfit for service within three months of enlistment.	The Medical officer reports on such cases (at the end of each month) to the Commanding Officer on Army Form B 204. The Commanding Officer forwards this form, with the attestation and any necessary remarks, to the General Officer Commanding, who arranges for the assembly of a medical board. If the man is	As in case (1).

Case	Procedure	Cause of discharge
	found unfit, the report, together with the above-named documents, is submitted to the Adjutant-General. On receipt of authority, the General Officer Commanding carries out the discharge.	

Warrant and non-commissioned officers who are reduced to the ranks during their second period of service are always discharged specially if no other reason necessitates the discharge of these men in an ordinary way. These discharges are confirmed by General Officers Commanding.

If an unforeseen case occurs which is not provided for as above, but in which it is advisable, in the Commanding Officer's opinion, that a soldier should be specially discharged, he submits it to the Adjutant-General through the General Officer Commanding.

Officers confirming discharges, ordinary or special, abroad, send the discharge documents to the Adjutant-General of the Forces in an explanatory covering letter as soon as they have confirmed the discharge.

Before leaving the subject of soldier's service, it is necessary to say something on the rules which regulate its reckoning.

As a general rule, a soldier's Army service is reckoned, for all purposes, from the date of his attestation. But the time thus reckoned is liable to certain deductions, on account of forfeitures which the soldier, by his conduct, may incur ; and service may be forfeited for one purpose which is reckoned for another. Thus there is :—

1. Service towards discharge or transfer to the Reserve,
2. Service towards pension,
3. Service towards pay, deferred pay, or good conduct pay.

A soldier's enlistment is a legal agreement according to the conditions of an Act of Parliament : everything, therefore, which modifies its duration must, in order to be legally binding, be either specially mentioned in the Act or provided for by rules which the Act itself authorizes to be made, and which the soldier accepts beforehand on enlistment as binding upon him. As a matter of fact, the Act considers that the terms of a man's enlistment—the original agreement which converts him from a civilian into a soldier—are a matter of such importance that it would be improper to delegate to any authority the power of arbitrarily *forfeiting*, by mere rules, any portion of the service rendered which would otherwise count towards the termination of the agreement. The Secretary of State is, as we have seen, closely tied down even as to the limits within which he may detain a soldier with the colours ; but, as to the absolute *forfeiture* of service *towards discharge*, he is given no powers whatever, and the only cases in which a soldier's service can be forfeited for this purpose are stipulated in the Army Act itself.

Accordingly, we find it laid down in the 79th Section of that Act that a soldier, guilty of *desertion* or *fraudulent enlistment* forfeits towards discharge *all* service rendered previous to the date of his conviction by court-martial or (if he has confessed and his trial has been dispensed with) all service rendered previous to the date of the order dispensing with his trial ; and, so to speak, he begins to serve afresh. These are the only cases in which service does not reckon towards *discharge* or *passage to the Reserve* ; and, even when service has thus been forfeited, the Secretary of State may subsequently restore all or any part of it, if he should think the soldier deserving of this indulgence.

Unlike the contracts which ordinary employers make with their servants, that which the Secretary of State makes with soldiers on enlistment makes no stipulation as to the pay or pension to be received by the soldier in return for his services. The rates of pay and pension are fixed by Royal Warrant, and practically the man trusts to the fair dealing

of the Government on this score. The 'Royal Warrant on Pay and Promotion,' 11th March 1882, which fixes the rates of pay and pension, also determines what service shall reckon towards pension, towards deferred pay, and towards good conduct pay, and what may be forfeited.

As to *pension*, the following service does not reckon.

1. All service forfeited as to discharge.
2. Service specially forfeited by sentence of court-martial.
3. Periods of illegal absence *exceeding 5 days*.
4. All periods of imprisonment awarded by sentence of court-martial.
5. Periods of imprisonment *exceeding 7 days* awarded by the soldier's Commanding Officer, or by the Commanding Officer of one of H.M.'s ships (but *not* shorter periods).
6. Any period spent by a soldier under detention consequent on his having confessed to desertion or fraudulent enlistment, if the Competent Military Authority has ordered his pay for that period to be forfeited.
7. Any period spent by a soldier under detention on a charge of which he is afterwards convicted by a civil court or court-martial.
8. Any period spent by a soldier under detention on a charge of absence without leave, for which his Commanding Officer or the Commanding Officer of one of H.M.'s ships afterwards awards him imprisonment; *provided*, however, that the soldier was absent not less than 6 days and was awarded not less than 8 days' imprisonment.
9. Any period spent by a soldier in hospital on account of sickness certified by the proper Medical officer (on Army Form O 1795) to have been caused by an offence committed by him.
10. All service during which the soldier was a prisoner of war; unless, subsequently, all or part of it

should be allowed to reckon by order of the Secretary of State.¹

11. *All* service, if the soldier be sentenced by court-martial to be discharged, (a) with ignominy ; or (b) in consequence of his incorrigible or worthless character ; or (c) expressly on account of misconduct ; or (d) if he be sentenced to penal servitude ; or (e) for giving a false answer on attestation. This forfeiture is a peremptory *consequence* of the sentence.
12. Reserve men who improperly enlist into the Army and are, on detection, re-transferred to the Reserve cannot count the time thus illegally passed with the colours as Army service.
13. A Reserve man who, under the same circumstances, is retained in the Army forfeits towards pension all service prior to his improper enlistment, and this enlistment being regularized by the man's retention, he begins to reckon his service afresh, as if he had never been in the Army before his irregular enlistment.

Besides these rules on forfeitures of service towards pension, there are a few specially applying to men who enlisted or re-engaged before the passing of the Army Discipline and Regulation Act in 1879. These rules, however, need hardly be noticed here, and they will in the course of time become obsolete.

Apart from the question of discipline, the terms of service which reckon for purposes of pay, deferred pay, or good conduct pay, and the forfeitures which may be incurred are matters which, administratively, have simply a financial bearing, and therefore they will be adverted to later when we discuss the question of the soldier's pay.

¹ Practically, this service would always be allowed to reckon if the court of inquiry which always reports on such cases found that no blame attached to the soldier in falling into the enemy's hands.

II. REMOUNTING, CASTING HORSES, ETC.

The purchase of remount horses is a service which, in the Cavalry, is performed regimentally. After the yearly casting of horses (which takes place in October), an officer (sometimes the Commanding Officer himself) proceeds with a Veterinary Surgeon to the establishments of dealers who are in the habit of providing them with horses suitable for military purposes and who generally collect a certain number in anticipation of these visits.

The height of the horses to be purchased for the service is fixed from time to time in General Orders. Cavalry horses at present average about 15 hands 2 inches in height.

After having been examined and passed by the Veterinary Surgeon and also accepted as fit by the purchasing officer, the required number of horses is despatched, at the dealer's risk, to the regimental head-quarters, where each horse is subjected to the final approval of the Commanding Officer.

The Commissariat and Transport Corps follows the same course as the Cavalry in purchasing and approving horses.

Artillery horses are all sent to the remount establishments at Woolwich or Dublin, according to whether they are purchased in Great Britain or in Ireland. They are bought in the same way as Cavalry horses, but are approved (when sent to Woolwich) by the Deputy- or Assistant-Adjutant-General, Royal Artillery or (when sent to Dublin) by the Commanding Officer of the Royal Artillery in Ireland.

Horses purchased for the Royal Engineers are, in Great Britain, sent to either Chatham or Aldershot and there approved by the Deputy-Adjutant-General or Assistant Adjutant-General of the Corps. In Ireland, they are approved by the Commanding Royal Engineer.

When a horse has been purchased and approved, he is marked with a number on his hoof, a 'descriptive return' is made out concerning him and also a 'veterinary history sheet' (Army Form B 270). The 'descriptive return' gives a full account of the horse's age, sex, colour, particular marks; the date of purchase; &c.

The age of a horse is reckoned from the 1st May of the year in which it is foaled. No horse is purchased for the service before the 1st October of the year in which it becomes three years old unless special authority be obtained from the Adjutant-General to that end. This rule insures that all remounts shall be *at least* three years old and probably a little older. Horses are not purchased after the 31st December of the year in which they become six years old.

It is, however, to be recollected, in connection with this rule for reckoning age, that a horse described as being (say) 5 years old a few days before the 1st May, is, on and after that date, described as being 6 years old until the next following 1st May.

Officers in want of chargers, may, under certain conditions, specified in Section XIX. of the Allowance Regulations, select them from among remounts. In the event of their doing so, they pay for the horses thus selected at a fixed rate. Horses bought from the Government in this way are considered the private property of the officers, but the regulations contain further conditions concerning the right of officers to dispose of such horses. Also a Commanding Officer may allow an officer to return to the ranks a horse selected but found unsuitable, and to select another one instead of it.

Horses which officers buy for use as chargers must be passed by the Commanding Officer before they can be registered and used as such.

As soon as a horse is taken on the strength of a corps, his full description is entered on a sheet allotted to him in the book kept by the corps for the 'description of horses' (Army Book 92). This book is commonly called the 'horse book.' The horse is also entered in the 'squad book' of the squad of the troop or battery to which he is posted.

Remounts and officers' chargers are broken and trained in regimental riding-schools and manèges under the direction of the Riding-Master who, for this purpose, has at his disposal number of skilled horsemen termed 'rough riders.'

Paragraph 15a, Section XI., 'Queen's Regulations and

Orders for the Army,' 1881 (G. O. 253 of 1882), contains detailed rules to be followed in the stable management of horses.

It is sometimes considered necessary to transfer horses from one corps to another. This, however, is only done, in the United Kingdom, under the authority of the Field Marshal Commanding-in-Chief, or, abroad, under that of the General Officer Commanding. A 'No. 1 report,' a 'descriptive return' (taken from the horse book), and a 'veterinary history sheet' (Army Form B 270) of every horse thus transferred must go with it. Each horse is also to be perfectly shod on leaving its old corps and a spare set of shoes and nails travels with it. The shoes on the horse should be in such condition as to be serviceable for 14 days after arrival. The corps to which the horse is sent pays the corps from which he is sent for the part-worn shoes on the horse and also for the set of new shoes and nails sent with him.

A certificate must be provided by the Veterinary Surgeon of the corps from which the horse is transferred stating that the animal is completely shod, and giving the date upon which the last shoeing took place.

When a mounted corps proceeds abroad for active service, its horses, of course, go with it. But, in the ordinary course of foreign reliefs, a mounted corps leaves its horses behind on embarkation to be taken up by the corps replacing it. In the case of a Cavalry regiment at home proceeding abroad, the horses and saddlery are left in charge of some other regiment until taken up by the home-coming regiment.

Monthly and half-yearly returns of 'horses sick and lame' (Army Forms A 38 and A 37) are prepared by Veterinary Surgeons and periodically sent in. The Veterinary Surgeon also reports daily in writing to the Commanding Officer on the condition of the sick and lame horses, and these reports are produced to the General at his annual inspection.

Horses can only be *cast* by authority of the Field Marshal Commanding-in-Chief at home or by that of the General or other Officer Commanding abroad. Moreover, no horse can

be cast without having been previously seen by a General Officer.

Consequently, when the Veterinary Surgeon in charge considers that certain horses are past their work or have otherwise become unserviceable, they are shown at the annual inspection as 'proposed for casting,' and their veterinary history sheets produced to the General. If the General approves, the horses are entered on the 'return of horses found unfit' (Army Form B 164) in which each case is minutely described. This return is then forwarded, at home stations, by the Commanding Officers of Cavalry regiments to the Inspector-General of Cavalry, by those of Artillery and Engineers to the Deputy-Adjutant-Generals of their respective corps ; and by those of the Commissariat and Transport Corps to the Commissary-General at Headquarters. These officers make their observations on the return and pass it up, when finally satisfied with it, to the Adjutant-General of the Forces, who (if he approves) sends down the authority for casting, and the horses are accordingly cast.

Horses aged 15 years or more may, if considered unfit for service by the Veterinary Surgeon, be entered on the return without any previous formality ; but if some younger animal is accidentally found to be unfit, a report must be made, before producing the horse as being unfit at the next annual inspection, to the Inspector-General of Cavalry (or to the corresponding officer in the case of non-Cavalry corps). The report is accompanied by the horse's veterinary history sheet. The Inspector-General (or other officer, as the case may be) decides (according to the case) if the horse is to be cast at once or kept under treatment until the next annual inspection, when, if still considered unfit, it may be brought forward for casting with other horses.

In cases of emergency, horses may be *destroyed* without its being necessary to go through the form of casting. These emergencies are of two kinds : when a horse has broken a leg, or has suffered some injury obviously making it useless, and is in great pain, the *senior officer present* may assemble a

regimental board, and; on its recommendation, cause the horse to be *immediately* destroyed. The other description of emergency is when the horse's state, although not necessitating quite such immediate action as that above-mentioned, still demands that he should be destroyed without much delay. Such cases include those of glanders, farcy, or other dangerous infectious diseases. When this emergency occurs, a report of the case is minutely made out in duplicate, and the two copies sent *by the first post*, one to the General Officer Commanding, the other direct to the Adjutant-General of the Forces. The General orders the assembly of a garrison board (or, when there is but one corps at the station, of a regimental board), and, after having received its report, he may use his discretion in ordering or not ordering the immediate destruction of the horse.

The number of horses proposed for casting in a Cavalry regiment, should not exceed that which, when added to the number cast that year before the inspection, will amount to an authorized per-centage. It may, however, come short of this per-centage in some regiments, while in others it may seem desirable to bring forward a number in excess of it.

Therefore, at the annual inspection, the Commanding Officer furnishes three returns to the General.

1. A return of casualties and horses cast before the inspection (but since last annual inspection).
2. A return of horses proposed for casting in the usual course. The number of horses inserted in this return, when added to that in the previously mentioned return, is not to exceed the per-centage.
3. A return of horses which it is considered desirable to cast over and above the per-centage, or else a return showing by how many horses the casualties, previous castings and proposed castings, will fall short of the per-centage.

These returns from different regiments will allow the inspecting General to ascertain in which the number of horses proposed for casting is *above*, and in which it is *below* the

authorized per-centage. The deficiencies in some corps will then allow him to recommend the casting of a certain number of those in excess in others, without exceeding the total number which, according to the Army Estimates, may be purchased in the year to replace horses cast.

As soon as the authority is granted for casting the horses, they are sold by auction at the nearest convenient place. The Commanding Officer informs his regimental Paymaster so that he may anticipate receiving money on this account and estimate for less when next about to draw money from the War Office. The auctioneer employed (who must be a sworn appraiser) advertises the sale and collects the proceeds, which he hands in with his account to the regimental Paymaster. If, however, there be any reason to believe that any horse is affected with glanders or farcy it is not sold but destroyed. No warranty as to any horse's condition or soundness is given to a purchaser. Officers and soldiers belonging to the corps from which the horses are cast may not buy at the auction. An officer is detailed to attend and watch the sale, who may bid and buy the horses in if he thinks they are going too cheaply, or may stop the sale if he thinks it necessary. A copy of the bill of sale (on Army Form O 1638) is sent by the Commanding Officer to the Principal Veterinary Surgeon at the War Office.

At foreign stations, the sale is conducted under the Commissariat and Transport Department and the Commissariat officer pays in the money realized to the regimental Paymaster, sending with it the account made out on Army Form O 1638.

All officers who, in the British Army, are entitled or required to be mounted must purchase or otherwise provide their own horses, with the exception of officers belonging to field batteries of Artillery and to the mounted portions of the administrative corps.

It has been stated that, in our service, officers may, under certain conditions, purchase chargers from the horses furnished as remounts. But, on the Continent, officers are far more liberally treated by their Governments in this respect.

Thus, in the French Army, all mounted officers of the rank of Captain and under are provided with one horse *gratis* by the public. Therefore those who are only required to keep *one* horse have *none* to buy, while those who must have *two* (as, for instance, Cavalry officers) need only purchase *one*. Moreover, after the horse has been seven years allotted to an officer, he becomes that officer's private property. The cost of accidents to such a horse, unless clearly attributable to the officer's negligence or fault, is borne by the public. And if a French officer's horse is cast for some cause attributable to the officer's neglect, the sum he will have to pay still depends upon how long he has ridden the horse. Thus, if the horse has just been allotted to him, he will have to pay the full value ; but every year after that date diminishes the price by one-seventh. Field and General Officers own their own horses, and the 'first chargers' of *all* Cavalry officers are also their own property ; but all these animals may be purchased at very low rates from the ranks, and a Captain on promotion may already have in his possession a horse which has become his own. *All* officers, of *all* arms, have the greatest facilities given to them to purchase horses from mounted corps ; they may even be allowed to purchase more than the number for which they are allowed forage.

While speaking of the French Army, it may not be amiss to state that the remount regulations are framed with a view of obtaining a thorough exploration of the horse-breeding districts by the committee of officers which buys in each district, and that the importance of buying at *first-hand* from breeders or owners is particularly dwelt upon, with the necessity of avoiding all transactions with dealers or middle-men of any kind.

The British Cavalry is, doubtless, splendidly mounted. Nevertheless, the great expenses to which officers are put in respect of horses are certainly the most prominent reason why the Cavalry service is, with us, a closed career to all officers save those possessed of considerable private means ; and the public is little aware to what an extent the private

incomes of officers are taxed for the purpose of providing and maintaining horses purely and solely for the public service.

III. CLOTHING AND NECESSARIES.

General Remarks.

The Administration of clothing is, in the British Army, centred at the War Office, as is that of all other stores. The complication of a centralized system is, however, greater in this particular branch than, perhaps, in any other; for two principal reasons:—1st, because as every individual must have a separate set of articles, the chain of accountants (using the term broadly) extends from the Director of Clothing down to every private soldier; 2nd, because every regiment or other corps, has been placed (somewhat unnecessarily as it would seem) in direct account with the War Office in this respect. It would certainly appear that, even if clothing *must* be supplied by the Government, inasmuch as it is a supply of a consumable nature, it might have been issued locally to corps (say by the Ordnance Store Department), and thus the number of direct accounts very greatly reduced.

In the early pages of this book some allusion was made to the simplicity of the Prussian system of supplying stores of this kind. Corps are furnished with the amount of money considered necessary for the purchase of cloth and other materials, and to cover the cost of making, fitting, repairing, &c. The corps itself contracts for the purchase of all the materials. Every article of dress is either made in the regimental workshops, under the rigid superintendence of a regimental administrative board, or is purchased locally under the orders of the same board. Standard patterns are provided by the Government and no article can be taken into use until it has been inspected by an officer of the Intendance. Any one who has observed a Prussian corps will bear witness what strict exactness of uniformity is enforced with the patterns: but this is a mere matter for the General's inspec-

tion, as is the sufficiency, the quality, and the fit of the clothing, and the state of the regimental clothing fund.

A regiment possessing an economical and active clothing board often accumulates a large amount of clothing ; for all the money annually granted must be spent in clothing or equipment, and no part may be saved in the form of cash. Each soldier has a very large kit which usually comprises several suits of clothes. A certain portion only of this kit is in the soldier's possession ; the rest is kept, partly in the regimental, partly in the company or squadron store. On the other hand, there are in Germany no central clothing depots or reserves. Clothing is entirely a regimental affair. The large kit of the Prussian soldier (together with what may be added to it by the exertions of the regimental depot during his absence) is all the reserve that he has to draw upon during a campaign. But then this is already in the hands of the regiment itself. There is no 'department' to which it is necessary to apply. At the outset of a campaign the Prussian soldier sets out in a brand-new suit of clothes, and all articles not included in the field kit are left at the regimental head-quarters, which in the German Army is always in the same place and is, so to speak, the regiment's home. Any requirements of a corps during a campaign are simply supplied by a consignment from the depot to head-quarters, and, consequently, if a regiment lacks anything in this respect, the Commanding Officer is himself to blame and no one else.

Further, with the Prussians it will be observable that, as the clothing belongs to the *regiment* and not generally to the *War Department* (as with us), a whole mass of accounts is rendered unnecessary, inspections are sufficient to show that the regiment is properly provided with all things necessary ; the corps makes the most of its own property, there are no rules as to 'part-worn' clothing, or 'compensation ;' it is not necessary to send back fragments of garments to any central depot ; and so on.

Moreover, as the clothing of a German corps is made in the regiment itself, it is found practicable, economical, and

advisable to call in the assistance of the women of the regiment to help in the manufacture. In England all the clothing is made far away from the regiment, and therefore necessarily by civil labour. It so happens that the English Army is that which has on its establishment more women than any other army in the world, and a large proportion of these, friendless in the garrison towns to which they are carried from year to year, are in a state of penury which is always a sore question in every corps. Yet the English system forbids their employment in the work of the Army itself (work in which many might otherwise assist) and hands that work over to civilian labour.

It is to be remarked that the Prussian system, under which every regiment supplies itself with clothing, is a very different thing from the system formerly followed in England of allowing Colonels of regiments *personally* a lump sum out of which they were to clothe the corps. The Prussian plan is very strictly supervised in its working, both from within and from without the regiment; and it absolutely forbids the accumulation of any cash profits even for regimental funds, still more strongly for individual benefit. The defunct English practice was almost uncontrolled; not only was speculation very possible, but, by prescriptive right, the Colonel's 'off reckonings' out of the allowance granted him for clothing purposes were a recognized source of emolument.

The Prussian system further simplifies all things, inasmuch as it has no need to recognize any subdivision of the articles in charge of the soldier into the categories known under our system as *clothing, necessaries, accoutrements, saddlery, &c.* With the Prussians all these things are treated as forming but one category, and are all treated in the same way.

In the British Army, the soldier has a far smaller kit than in the German; and the Quartermaster's store of an English battalion does not contain a tythe of the corresponding German store; yet, from the fact that our corps are eternally moving, our very small stock is a very great in-

incumbrance to us, whereas the large stock of the fixed German corps is no incumbrance to it whatever. And while it is a fact that a German regiment is, in this respect, self-sustaining in any emergency and requires no help whatever from outside, it is also a fact that no British corps could take the field trusting, in this respect, to the Quartermaster's store and without assistance from any outside 'department.'

Demand and Supply of Clothing and Necessaries generally.

In the British system of Administration, all clothing is either made at the Royal Clothing Depot, Pimlico, or is contracted for by the Director of Clothing and stored at Pimlico, with the exception of *Cavalry* clothing and of a small proportion of articles in other corps (chiefly such as are required to fit soldiers of unusual figure) which are made regimentally out of materials furnished by the Clothing Depot.

The term 'clothing,' in its ordinary and widest sense, includes two sets of articles : the first category consists of articles *specifically* termed 'clothing,' which are supplied to each soldier free at certain periods and never cease to belong to the Government ; the other set of articles are those termed 'necessaries,' which the soldier is required to have, but which he pays for and which remain his own property.

Clothing includes such articles of apparel as tunics, jackets, frocks, trousers, kilts, &c., boots or shoes, and head-dresses of all kinds, together with sundry miscellaneous articles such as sashes, plaids, gaiters, &c.

Although some articles of clothing are of one and the same quality for all ranks to which they are issued, the greater number are supplied in three qualities, viz. :—

1. Clothing of 1st class quality ; issued to warrant officers and certain staff non-commissioned officers.

2. Clothing of Serjeants' quality ; issued to Serjeants, Bandsmen, and certain other men.
3. Clothing of rank and file quality ; issued to Corporals and private soldiers.

Paragraph 22 of the 'Clothing Regulations' gives exactly the list of soldiers entitled to clothing of each quality.

Necessaries comprise the whole of the soldier's under-clothing and (in those warm stations abroad where he is allowed to wear them) his white suits of clothes. The heading also includes all the articles used by the man for cleaning his person, arms, or kit, such as his towels, razor, comb, brushes, button-brass, blacking, &c. ; his mess-tin, knife, fork, and spoon, and his kit-bag and hold-all (in *mounted* corps, also his valise).

Certain articles are included under both the headings of 'clothing' and 'necessaries.' Thus in the *mounted* corps, each man has two pairs of spurs and two pairs of gloves ; one pair of each is issued as 'clothing,' while the other is kept up by the soldier as part of his 'necessaries.'

Besides the clothing and necessaries issued to corps for the personal use of soldiers, regiments also receive from the Royal Army Clothing Depot such articles as colours, standards, guidons, trumpet or kettledrum banners, staves and belts for Serjeant-Drummers, &c. The Depot also provides the *State clothing* for the non-commissioned officers and men of the Household troops who are entitled to wear it on certain occasions of ceremony. As it is necessary to class these articles, they are, all of them, included in the denomination of *clothing*.

Moreover, it is well to remember that, besides the articles issued to corps of troops, the Royal Army Clothing Depot is the source whence all *hospital*, *prison*, and *miscellaneous* clothing is derived. The last-mentioned term includes watch-coats, working clothing, clothing for boats' crews, waterproof clothing for orderlies, &c. But although these articles are sometimes found in the use of men of certain

corps, they are in that case merely temporarily in the hands of that corps, much in the same way as are barrack stores. The Clothing Depot also supplies suits of plain clothes for issue to men discharged or passed to the Reserve.

Troops proceeding abroad by sea are provided with *sea-kits*, specially issued from the Pimlico Depot.

Commanding Officers may either obtain *necessaries* from the Royal Army Clothing Depot or may procure them in any other way that they find convenient ; provided in the latter case :—

1. That they do so on their own responsibility and without infringing any rule of the service.
2. That the articles are similar to the sealed pattern in form and quality.
3. That they are not higher in price than corresponding articles from Pimlico.

But Commanding Officers may not supply sea-kit necessaries in this way.

Periodical requisitions for clothing and necessaries are sent by Officers Commanding regiments and other corps at home stations direct to the Director of Clothing at Pimlico. In the Colonies, the Commanding Officers refer their requisitions to the Senior Ordnance Store Officer of the command before sending them in, so that the latter officer may note on the requisition to what extent the stock of clothing remaining in his charge will suffice to meet the requirements.

Previous to sending in the requisition for clothing, the Master-Tailor of each corps makes out a *size-roll* of all the men on the establishment. As, however, Cavalry corps get *all* their clothing in material unmade and make up the whole of their garments regimentally, these corps send in *no* size-rolls. This document gives the measurements of the men necessary to secure the issue to the corps of the right quantity of garments of the appropriate sizes and of as much unmade-up material as may be needful. These rolls are prepared on the following Army Forms :—

Artillery, Engineers, Commissariat Corps and Ordnance Store Corps	{	Size-roll for made-up garments. ... 3 copies Army Form H 1125.
		Size-roll for garments in material. 1 copy Army Form H 1125.
Infantry and Rifles (also all services for white drill clothing)	{	Size-roll for made-up garments. ... 3 copies Army Form H 1133.
		Size-roll for garments in material. 1 copy Army Form H 1133.

The bulk of the clothing issued *annually* to the soldier is due to him on the 1st April of each year : but in addition, *boots* are further issued to him on the 1st October. Moreover, many articles of a soldier's clothing are intended to last *several* years and are therefore demanded only at intervals of the number of years regulated for each case ; but even these articles are due to the man on the 1st of April of the year of issue, except in the case of recruits.

The requisitions for clothing to which the size-rolls are attached are transmitted from the several stations at home and abroad at the following dates.

From regiments or corps (except Commissariat Corps and Ordnance Store Corps) stationed in :—

Ceylon . . .	{	14 months before the clothing is due to the soldiers.		
Hong Kong . .				
Mauritius . .				
South Africa .				
St. Helena . .	{	12 months „ „		
West Coast of Africa				
Canada . . .				
West Indies . .				
Bermuda . . .	{	10 months „ „		
Mediterranean .				
Great Britain . .				
Ireland . . .				
Channel Isles . .	{	9 months „ „		

From the Commissariat Corps and Ordnance Store Corps at all stations . . .	9 months before the clothing is due to the soldiers.
From the Supernumerary Staff, Royal Engineers . . .	1 month before the clothing is due to the soldier, but earlier when possible.

Boots due to soldiers on the 1st October are requisitioned 4 months after the annual clothing.

A special rule applies to requisitions from regimental depots. The annual clothing for the depot is demanded on *two* requisitions sent in at two different periods. The first of these requisitions refers to the annual clothing of warrant officers, Staff Serjeants, Serjeants, Drummers, Buglers, or Pipers. This goes in, *accompanied by size-rolls*, on the 1st September preceding the 1st April upon which the clothing will become due. The second requisition is that for the rank and file clothing which goes in, *unaccompanied by any size-rolls*, on the 1st April of each year. The rank and file clothing sent to a regimental depot is intended to replenish a standing stock; size-rolls would not be of much use, as the rank and file at depots are always coming and going, and therefore the clothing is simply sent down in average proportions of assorted sizes. It is issued to the depots, half on the 30th June, and half on the 30th September.

The forms on which clothing requisitions are made out and the number of copies of each to be forwarded to the Director of Clothing are the following :—

Requisition for	{ clothing (all services except Foot Guards) . . . }	2 copies Army Form H 1107.
Do.	clothing (Foot Guards) . . .	{ 2 copies Army Form H 1130.
Do.	{ boots, shoes, leather gaiters, and foot straps (all services). . . }	2 copies Army Form H 1100.
Do.	{ leather gloves, head-dresses, &c. (all services) }	2 copies Army Form H 1108.

Requisition for	{ materials and garniture on repayment (all services) }	2 copies Army Form H 1110.
Do.	{ leather, grindery and tools on repayment (all services) }	2 copies Army Form H 1109.
Do.	{ clothing for time expired men (all services) }	2 copies Army Form H 1103.
Do.	{ clothing for Army Reserves (all services) }	3 copies Army Form H 1153.
Do.	{ cloaks, great-coats &c. (with proceedings of board of survey) (all services) }	3 copies Army Form H 1101.
Do.	jack spurs and leggings	{ 2 copies Army Form H 1101.

Requisitions for ordinary necessities are sent in to the Director of Clothing on the following dates :—

Home stations,	} Quarterly, 1st January, 1st April, 1st July, 1st October.
Mediterranean,	
Bermuda,	} Half-yearly, 1st January, 1st July.
Ceylon,	
Mauritius,	
South Africa,	
St. Helena,	
West Coast of Africa,	
West Indies,	

Canada, half-yearly, 1st May, 1st November.

Other stations, annually, 1st April.

Sea-kit necessities are demanded only by :—

Regiments or other corps	{ When about to proceed by sea abroad.
Regimental depots	} Quarterly (at the same time as ordinary necessities), in order
Regiments to which depots may be attached	
Depot Batteries, Royal Artillery	
Depots, Royal Engineers	

Depots, Commissariat and Transport	}	to keep up a stock for drafts proceeding abroad.
Corps		
„ Ordnance Store Corps		
„ Army Hospital Corps		

Necessaries are requisitioned on the following forms :—

Requisition for necessaries (all ser-	{	2 copies Army
vices)		
„ „ sea-kit necessaries	{	3 copies Army
(all services)		
		Form H 1111.
		Form H 1115.

It may happen that it becomes imperative to send in 'supplementary' requisitions for either clothing or necessaries. They are to be avoided if possible ; but a sudden and unforeseen increase to the strength of the corps may make it a matter of necessity to demand an immediate supply of such articles after the ordinary requisitions have gone in. When it becomes needful to follow this course, the requisitions are made out on the same forms as the ordinary ones but are clearly headed 'Supplementary,' and the words 'immediate issue' are substituted in the forms for the words 'the year commencing.'

The Royal Army Clothing Depot not only issues to corps all articles of clothing to the wear of which the men are entitled as a matter of regulation gratuitously, but, further, it makes issues *on immediate payment* of such articles of clothing or materials as may be demanded. Of this nature are the following :—

Cloth, serge, &c., lace, cord, braid, &c.

Buttons, hooks, eyes, &c.

Thread, silk, &c.

Hides of leather.

Tools and grindery for tailors, shoemakers, or other regimental workshops.

When an Officer Commanding wishes that such articles should be supplied to him, he causes a special claim to be made out for them ; and the value of the articles, as laid down by the regulated price-list, must be paid in by the expiration of the quarter. Articles demanded on immediate

repayment are not brought on charge in the 'consolidated clothing and necessaries account.'

Articles of necessaries and clothing materials of the patterns supplied to non-commissioned officers and soldiers are supplied on immediate repayment to officers should they wish to obtain them. They are demanded by means of separate requisitions, sent in at the same time as the ordinary periodical requisitions, and on the same forms. Many regiments demand the greater part of the *necessaries* they require in this manner.

Soldiers requiring articles of clothing on payment (as they may do to replace lost or damaged articles) obtain them from the stock in the regimental store.

Clothing and necessaries despatched in response to requisitions from foreign stations are consigned from Pimlico to the Senior Ordnance Store Officer abroad.

Regiments and other corps *abroad* draw their clothing and necessaries from the Ordnance Store reserve depot in much the same manner as they do other stores.

As soon as any consignment of clothing or necessaries arrives at the head-quarters of the corps, the packages are counted and examined, before any receipt is given to the carrier, so as to ascertain that they have not been tampered with or damaged in transit by wet or otherwise. Should any deficiency, damage or sign of tampering appear on the packages, an entry of it is made on the carrier's note. The carrier is also informed of the time that the packages will be opened, so that he may be present, if he wishes it, either in person or by proxy.

A regimental board of survey is then assembled, *as soon as possible*, by the Commanding Officer, in presence of which the packages are counted, weighed, opened, and the contents carefully examined and checked over with the packing notes or invoices. The board is composed of the three officers of the corps next in seniority to the Commanding Officer. Exceptionally, however, if the Commanding Officer considers that the contents of packages might deteriorate if laid open, he may use his discretion as to deferring the opening of such

packages as appear to show no trace of having been damaged or tampered with. But when these packages are ultimately opened they must be so in the presence of a board of survey.

The board of survey must test the size of ready-made garments by trying on not less than ten per cent. of them on men of corresponding sizes.

Damages, deficiencies, excesses, discrepancies with sealed patterns, defects in workmanship, differences in size between any garment and the ticket upon it, and all such matters are invariably noted by the board and reported in the proceedings which it sends in to the Commanding Officer. A single copy only of these proceedings is made out (on Army Form H 1156). When the Commanding Officer receives this report, he causes it to be copied for regimental record into the 'record of boards of survey on clothing' (Army Book 106), and forwards it to the Director of Clothing.

At the same time, the Commanding Officer signs and returns the receipt voucher for the consignment. In the event of his deferring the opening of any packages, as before stated, he must nevertheless send back the receipt voucher at once. The unopened packages will be presumed to contain, pending their being opened, exactly the quantities and description of goods as invoiced, and then (as the opening must take place before a board of survey) anything which may be irregular can be reported upon as before.

No *regimental* board of survey can finally condemn any articles, however unfit for use they may have become by damage in transit. The board may reject them, recording its opinion that the articles ought to be condemned. The Commanding Officer then causes an extract of this portion of the board's proceedings to be made on Army Form H 1154, which he forwards, with his observations, to the General or other Officer Commanding. The latter officer then inquires fully into the case. He may overrule the board's objection to the articles, in which case the matter ends there. But if he agrees with the board that the articles are unfit for use, the General records his opinion on the extract (Army Form H 1154) which he transmits to the Adjutant-General of the

Forces at the War Office. In the case of *boots* being taken exception to by the board, the maker's name, which is always stamped on each pair, is mentioned in the proceedings, and, therefore also, in the extract.

The sealed patterns, with which the board of survey compares all articles of clothing received, are supplied every year with the consignment of annual clothing. The articles serving as sealed patterns are kept until the next supply of annual clothing arrives the following year, when the new sealed patterns are taken into use. The seals are then broken off the old ones and the articles themselves issued with the new supply.

The clothing and necessities received by corps in response to their requisitions on the Director of Clothing, after being passed by the regimental board of survey, are stored in the Quartermaster's store and entered on his books. They can then be drawn upon by requisitions signed by Captains of troops or companies.

All articles of clothing (with the exception of plaid-scarves and sashes) are marked in the Quartermaster's store previous to issue with the soldier's regimental *number*, the abbreviated designation of the regiment, and the date of issue. Necessaries are marked in the same way except that no date of issue is set upon them. The method of marking is by stamping, branding, or stencilling with paint, according to the nature of the article. The clothing is marked, as a general rule, at the public expense, according to a regulated allowance per article, but the soldier must bear the expense of marking such articles as he purchases from store.

A regimental board of survey is assembled each year on the 31st March to take stock of all articles of clothing in the store and compare it with the stock as shown by the ledgers and 'annual clothing account.' It also reports on the condition of all the articles. The report is sent immediately to the Director of Clothing after being copied into Army Book 106.

Similarly, all necessities and sea-kits in store are examined with the same object, by boards of survey, *quarterly*, on the last days of June, September, December and March,

the report going in, as in the case of clothing, to the Director of Clothing.

A 'remain' of all articles of clothing and necessities in store is also taken by a board of survey every time the charge passes from one Commanding Officer to another, and on any other special occasions when it may be considered essential or advisable to check the stock in charge, such as, for instance, on a change of Quartermasters.

When a remain is taken on the occasion of a change of Commanding Officers, a list of surplus and deficient articles is forwarded with the board's proceedings to the Director of Clothing. The out-going Commanding Officer also adds any explanations he may have to make for such discrepancies with the stock shewn by the books, and is responsible for any shortcomings. But if the in-coming Commanding Officer does not ascertain that the proper steps have been taken in this respect, he then himself becomes responsible.

If, on the occasion of such a transfer, a difference of opinion arises between the two Commanding Officers, it may be referred by either of them to the General or other Officer Commanding, who assembles a *garrison* board of survey to report on the point.

The Commanding Officer of a corps is himself responsible for the stock of clothing and necessities in store. The Quartermaster is his agent in this matter; but such responsibility as the latter may incur does not relieve the Commanding Officer of responsibility towards the War Office. Commanding Officers 'control and supervise the duties with which Quartermasters are charged.'

Quartermasters have no right to deal directly with the men. Their dealings are with the Commanding Officer on the one hand, and with officers commanding troops or companies on the other. Moreover, while Quartermasters keep all accounts connected with clothing and necessities, they should never handle money or conduct any cash transactions in connection with these duties.

Officers commanding troops, companies, or detachments demand for the men under their command all articles of

clothing and necessities from the Quartermaster's store. The requisitions used for these purposes are made out on the following forms :—

For clothing . . . Army Form H 1152.

For necessities . . . ,, H 1151.

These forms are intended to serve also as receipts for the articles when issued. The heading, therefore, is 'requisition on the Quartermaster's store of clothing (or necessities) *and delivery note.*'

Acting on behalf of the Commanding Officer, the Quartermaster inspects all requisitions from officers commanding companies, &c., in order to ascertain that they are warranted by existing regulations. Finding that they are thus warranted, he makes the issue, the officers commanding troops or companies signing the 'delivery note' on the forms in token that they have received the articles.

Clothing.

Each soldier is measured once a year in the presence of the officer commanding his troop, battery, or company, and his various measurements entered in his pocket-ledger (Army Form B 51). The size-roll of each troop, battery, or company can be compiled from these entries.

When the annual clothing has been passed by the regimental board of survey, each troop, battery, or company receives orders to parade at the Quartermaster's stores to receive its clothing.

The troop, battery, or company is accordingly marched there at the prescribed time. The Master-Tailor of the corps is in attendance : he selects, from the stock of clothing received, articles of the proportions suitable to each soldier ; these are then issued to him for wear during that year (or period of years, if the articles are intended to last for several years).

After the annual clothing has been fitted to the men under the superintendence of the Master-Tailor and has been issued to them, the Captain of each troop or company

parades it for the Commanding Officer's inspection, the men wearing the newly-issued clothing. Each garment is marked with any alterations that may be desirable in order to improve its fit. The alterations ordered are recorded on an 'alteration sheet.'

When the alterations have been completed, the troop or company is again paraded, and the Captain ascertains that the alterations previously noted in the alteration sheet have been carried out. He afterwards parades his men for the final approval of the Commanding Officer.

The Master-Tailor of every Infantry battalion receives an annual allowance in money for the purpose of meeting the expenses of these first alterations. The expense of making up new garments from material is specially compensated according to fixed rates for the amount of work done and is not included in the allowance for first alterations. Also, the Master-Tailor receives a separate remuneration for subsequent alterations (such as sewing on badges, &c.) which is specially claimed at fixed rates as for making up. Cavalry regiments make up *all* their own clothing, therefore are not allowed anything for first fitting. Artillery, Engineers, &c., claim specially all *first* alterations together with the casual alterations. These corps are small and detached; they have no Master-Tailors, and it would be inconvenient to make a fixed allowance for fitting.

The method by which these sums are claimed by the Paymaster is given later on under the heading of 'Books, accounts, &c.'

The clothing issued to soldiers is, for corps of Cavalry, Artillery, Engineers and Infantry, as follows, except at certain warm stations where a special issue is made. Also, in Canada, certain extra articles of winter clothing are issued.

CAVALRY AND HORSE ARTILLERY.

1 Full-dress head-dress	{	Dragoons . . .	every 6 years.
		Lancers	
		Hussars	
		Horse Artillery	every 4 ears.

1 Tunic (dress jacket for Horse Artillery)	.	.	.	.	.	every year.
1 Jacket	.	.	.	.	.	every 2 years.
1 Pair of pantaloons	.	.	.	.	.	every year.
1 „ cloth overalls	}	.	.	.	.	every 2 years.
1 „ knee boots						
1 „ wellington boots						
1 „ gloves	}	.	.	.	.	every year.
1 Forage cap						
1 Pair of jack spurs	.	.	.	.	.	every 5 years.

The issues to the Household Cavalry and Military Mounted Police are a little different.

FIELD ARTILLERY.

Mounted Men.

1 Helmet and bag	.	.	.	.	.	every 4 years.
1 Tunic	.	.	.	.	.	every 2 years.
1 Frock	}	.	.	.	.	every year.
1 Pair of pantaloons						
1 „ cloth overalls	}	.	.	.	.	every 2 years.
1 „ knee boots						
1 „ wellington boots						
1 „ gloves	}	.	.	.	.	every year
1 Forage cap						
1 Pair of jack spurs	.	.	.	.	.	every 5 years.

Dismounted Men.

1 Helmet and bag	.	.	.	.	.	every 4 years.
1 Tunic	.	.	.	.	.	every 2 years.
1 Frock	}	.	.	.	.	every year.
1 Pair of cloth trousers						
1 „ cloth trousers	.	.	.	.	.	every 2 years.
1 „ ankle boots	.	.	.	.	.	every year, 1st October.
1 „ ankle boots	}					alternately, every 1st April
1 „ wellington boots						
1 Forage cap	.	.	.	.	.	every year.

GARRISON ARTILLERY.

1 Helmet and bag	.	.	.	.	.	every 4 years.
1 Tunic	.	.	.	.	.	every 2 years.
1 Frock	}	.	.	.	.	every year.
1 Pair of cloth trousers		.	.	.	.
1 „ cloth trousers	.	.	.	.	.	every 2 years.
1 „ ankle boots	.	.	.	.	.	every year, 1st April.
1 „ ankle boots	.	.	.	.	„	1st October.
1 „ gloves	}	.	.	.	.	every year.
1 Forage cap		.	.	.	.

ROYAL ENGINEERS.

Mounted Men.

1 Helmet and bag	.	.	.	.	.	every 4 years.
1 Tunic	.	.	.	.	.	every 2 years.
2 Frocks	}	.	.	.	.	every year.
1 Pair of pantaloons		.	.	.	.
1 „ overalls		.	.	.	.
1 „ knee boots		.	.	.	.
1 „ wellington boots		.	.	.	.
1 „ gloves	}	.	.	.	.	every 5 years.
1 Forage cap		.	.	.	.
1 Pair of jack spurs	.	.	.	.	.	every 5 years.

Dismounted Men.

1 Helmet and bag	.	.	.	.	.	every 4 years.
1 Tunic	.	.	.	.	.	every 2 years.
2 Frocks	}	.	.	.	.	every year.
2 Pairs of trousers		.	.	.	.
1 „ calico drawers		.	.	.	.
2 „ ankle boots		.	.	.	.
1 Forage cap	.	.	.	.	.

INFANTRY (*excepting Foot Guards and Highland Regiments*).

1 Full dress head-dress	{	helmets and bags	every 4 years.
		Fusilier caps	every 5 years.
1 Tunic	.	.	every 2 years.

1 Frock	}	.	.	.	.	every year.
1 Pair of tweed trousers						
1 „ tweed trousers		.	.	.	.	every 2 years..
1 „ ankle boots		.	.			every year, 1st April.
1 „ ankle boots		.	.			every year, 1st October.
1 Forage cap		.	.	.	.	every year.
1 Sash (for Serjeants, except in Rifle regiments)						every 2 years.

HIGHLAND REGIMENTS.

Kilted Regiments.

1 Feather bonnet	.	.	.	.	.	every 8 years..
1 Tunic	}	.	.	.	.	every year.
1 White jacket						
1 Kilt						
1 Pair of gaiters						
1 „ shoes	.	.	.	.	.	every year, 1st April..
1 „ shoes	.	.	.	.	.	every year, 1st October.
1 Forage cap	.	.	.	.	.	every year.
1 Plaid-scarf (or plaid)	.	.	.	.	.	every 3 years..
1 Sash (for Serjeants)	.	.	.	.	.	every 2 years..

Non-kilted Regiments.

1 Shako	.	.	.	.	.	every 4 years..
1 Tunic	}	.	.	.	.	every year.
1 White jacket						
1 Pair of trews						
1 „ trews	.	.	.	.	.	every 2 years..
1 „ ankle boots	.	.	.	.	.	every year, 1st April.
1 „ ankle boots	.	.	.	.	.	every year, 1st October.
1 Forage cap	.	.	.	.	.	every year.
1 Plaid-scarf (for certain ranks only)	.	.	.	.	.	every 3 years..
1 Sash (for Serjeants)	.	.	.	.	.	every 2 years.

The issues to the Foot Guards are slightly different from those made to Infantry non-Highland regiments.

The tables above given (extracted from the Clothing Regulations) will be those which will be found generally

necessary for most officers. It would be impossible to give in this book, all the tables referring to the Household troops, administrative corps, or colonial corps, or even the exceptional articles furnished to special ranks, such as Bandsmen, Pipers of Highland regiments, Drivers of Infantry corps, and so on. For these details the reader must turn to Part 2 of the 'Regulations for the supply of Clothing and Necessaries to the Regular Forces,' 1881.

As regards the tables above given, it may be remarked that the articles which are issued *annually* are all issued on the 1st April of each year excepting *boots* or *shoes*, which are issued, as noted, *some* on the 1st April, *some* on the 1st October of each year. As to the articles issued at intervals of *more* than one year, they are issued (with the annually supplied articles) on the 1st April of the year in which they become due. The kilts supplied to those Highlanders who wear them, are, after one year's wear, converted into trews at the soldier's expense.

The soldier is entitled to the wear of the articles above enumerated during the period of their duration as above laid down. During the time that an article, in possession of a soldier, is expected to last, he must keep it in good order and pay for any damage to it or repair which it requires, unless the damage is one for which the public is, by a special regulation, liable. All clothing remains the property of the Government during the whole time of its duration, and must be handed in by the soldier at the end of this period.

No fresh clothing is issued, at the annual distribution of the 1st April, to those soldiers whose term of service with the colours will expire between that date and the 30th September following, or who have given notice that they will claim their discharge between those dates. Neither are October boots issued to men who are similarly leaving between the 1st October and the 31st December. Such men continue to wear the clothing they have already in possession ; but if it be so much worn as to be unfit for further use when the annual issue takes place, the Commanding Officer may authorize the issue to these soldiers of part-worn clothing from the

store, or, if no part-worn clothing is available, he applies to the Director of Clothing for instructions. These men cannot claim compensation.

From what has been already stated, it will be manifest that a large quantity of *worn-out* clothing is annually taken into store on the 1st April of each year.

The store may also contain *surplus new* clothing, accidentally not required after having been requisitioned. This stock may consist of ready-made articles or material.

Further, the corps may be in possession of *new* clothing (made or in material) which has been demanded from Pimlico *on payment*.

Also, from various causes, such as soldiers becoming non-effective, or being promoted to rank entitling them to clothing of a higher class than that they have worn before promotion, it happens that during the course of every year a considerable quantity of clothing is taken into store at uncertain times which has been in use for a variety of broken periods; less, in each case, than the full time that the article is expected to last. These garments, therefore, are *part-worn*.

The Commanding Officer of every corps stationed at home applies every year to the Director of Clothing for instructions as to the disposal of time-expired clothing. The Commanding Officer, at the same time, states what articles he wishes to retain for a further period of wear to eke out the clothing of recruits. He is allowed thus to retain a number of time-expired garments not exceeding 10 per cent. of the establishment. He may also apply to be allowed to retain a further number of garments to be used up in repairs to other clothing. But when clothing is thus retained, it is necessary to return to store the *collars* of all tunics, frocks, and jackets, and the *waist-bands* of all trousers, overalls, and pantaloons.

After the Commanding Officer has applied to be relieved of the time-expired clothing, he gets instructions in due course which usually direct him to hand the clothing over to the senior officer of the Ordnance Store Department, if there be one, at the station, and, when there is no officer of that

department quartered at the station, then to the Commissariat officer in charge.

At foreign stations Commanding Officers of corps hand in worn-out clothing to the Senior Ordnance Store Officer, forwarding to the Director of Clothing a report of the numbers and description of the articles thus handed in and of those which they have retained.

The Senior Ordnance Store Officer, in these foreign commands, endeavours (through the usual channel of the Commissariat Department) to make a yearly contract for the sale of the worn-out clothing at a fixed price for each garment, and, when this has been done, he delivers the clothing handed in by the corps to the contractor on his paying in the money. When a contract cannot be made, the articles are sold in the usual manner, under the rules previously described for the Ordnance Store Department when dealing with condemned stores (see p. 172). Whichever may be the way adopted, the money proceeds of the sale are accounted for by the Ordnance Store Department under its own rules.

Whenever condemned articles of clothing are handed over to contractors or sold without being torn up, the condemned mark is placed on each article.

The new clothing which is issued on payment from the Royal Army Clothing Depot serves as a stock from which new articles can be supplied to soldiers on repayment by them to replace deficiencies chargeable to their accounts.

As to part-worn clothing, there are two principal purposes to which it is applied. In the first place it may be sold to such soldiers as are ordered to provide themselves with articles to replace deficiencies, or desirous of buying extra part-worn clothing, at prices varying according to the amount of wear which has previously been taken out of each article. Secondly, it is to be recollected that *recruits*, according to our system of voluntary enlistment, are dropping into corps at all periods of the year. To give these men new clothing a few months before the general issue of new clothing to *all* men was about to take place, would be very wasteful, and would be to add to the accumulation of part-worn clothing in

store. The plan adopted is to take in part-worn clothing from men who become non-effective, and to re-issue it to those who replace them, that is, to the recruits.

Therefore, on joining at broken periods between the 1st April of one year and the same date of the next, a recruit is given *part-worn* clothing, in the same stage of wear and condition as that in wear at the time of issue by the rest of the corps. Sometimes, however, the state of the stock obliges officers to issue new clothing to recruits.

But as soon as the 1st April occurs, the recruit, in common with the remainder of the corps, is entitled to, and receives, the full allowance of new clothing, which may be that year due to the rest of the corps. The preliminary issue of part-worn clothing to the recruit is therefore to be looked upon as a special issue, and this special issue is not composed of the full number of articles which the soldier gets yearly. Those recruits who join between the 1st April and the 31st December receive more articles than those who join between the 1st January and the 1st April, for the latter come in for the full annual issue on the latter date; that is to say, comparatively soon after they join.

The fact just mentioned in the last paragraph explains the reason why Officers Commanding corps are permitted to retain articles of time-expired clothing (which may still be fit for something) to supplement and eke out the wear of recruits' clothing. The recruit's training, especially in the earlier stages, takes more wear out of his clothing than the duty soldier's ordinary work; therefore it is convenient that this portion of the soldier's service should be got over while he is wearing old clothing. The time-expired articles are issued to recruits, chiefly to those who join between the 1st April and the 31st December; those who have joined before the 1st April, keep their first (part-worn) issue of articles in wear after they have been supplied with new clothing on that date. As a general rule, men who have recently joined on the 1st April are for some months at recruit's drill after that time; and, if the part-worn garments were not retained after the issue of the annual clothing on the 1st April, the

greater part of the man's training would necessarily have to be done in his new annual clothing.

The articles actually issued to recruits will be found enumerated in the Clothing Regulations, Part 2, Sect. I., Subsect. II.

Whenever part-worn clothing is re-issued to soldiers, it is re-marked; new dates and new numbers being placed upon the articles and the original numbers and dates of issue being scored out by lines being stamped, branded, or stencilled across them, which leave the old figures still legible.

When, from whatever cause, a Serjeant, Drummer, Bugler, &c., reverts to the ranks, he exchanges clothing, if possible, with the man from the ranks who takes his place. Otherwise, he is treated for clothing purposes as a recruit.

Soldiers, being entitled by the Clothing Regulations to the wear of a certain number of articles of a particular quality for a definite period, may, under certain circumstances, when it is impracticable or inexpedient to observe the rules, receive *compensation* in money.

Compensation, instead of a fresh annual issue of clothing, may be awarded to a soldier if his Commanding Officer is satisfied on the 31st March of any year that the clothing in the soldier's possession is fit for use for the whole of another year. Even when the Commanding Officer is thus satisfied, it is necessary that the sanction of the General Officer Commanding should be obtained in writing before the man can be credited with compensation and the issue of his annual clothing be withheld.

The payment of compensation, even when it is allowed to the soldier, is only made in the event of certain articles, otherwise allowed, being withheld. Articles of clothing may be withheld to the following extent :—

All articles may be withheld and compensation allowed for the year's wear of all.

Boots may be issued in kind and compensation allowed for *all other* articles.

Compensation may be allowed for *boots* not issued : all other articles being issued in kind.

Compensation may be allowed for *tunics* and *trousers* withheld from soldiers serving in Hong Kong, the Straits Settlements, and Ceylon. The climate in these Colonies makes it necessary to wear white drill clothing during a great part of the year, and the ordinary clothing therefore lasts a longer period. But otherwise than as above specified, no man may draw compensation for part of his clothing and draw the other part in kind.

When a soldier, previously entitled to clothing of rank and file quality only, is *promoted* to the rank of Serjeant, he becomes entitled to certain articles of superior quality. Whenever it is possible, the part-worn clothing of the outgoing Serjeant is given to the newly-promoted Serjeant, who hands into store his rank and file clothing. This course is, however, not often practicable; but it is often possible to issue part-worn Serjeant's clothing from store until the next April issue of new clothing. This, again, not proving practicable or convenient, the newly-promoted Serjeant retains in wear his rank and file clothing (chevrons only being issued to him from store) until the next issue of annual clothing, when he is clothed afresh according to his new rank and is paid *compensation* for the broken period during which he has necessarily worn the clothing of inferior quality. So, also, in the case of non-commissioned officers promoted to a rank entitling them to clothing of first-class quality.¹

All Bandsmen and Pipers, and also Buglers of Rifle regiments, are given clothing of Serjeant's quality. This, however, is a pure *concession* to them which is not held to constitute any *claim*. Therefore, under the circumstances above quoted with respect to non-commissioned officers, these men are not entitled to compensation.

When soldiers are appointed Drummers, Buglers, &c., if they cannot be supplied with part-worn clothing of the pattern of their new appointments, the special laces, &c.,

¹ Except Band-Serjeants, who, although supplied with first-class clothing at the regular periodical issues, can only claim compensation as platoon Serjeants.

are transferred, at the public expense, to their rank and file clothing. But in such a case no compensation can be claimed.

Schoolmasters and certain other warrant and non-commissioned officers, never receive *boots* in kind, but are instead of them granted a special 'boot allowance' under para. 40 of the Clothing Regulations ; and *all* warrant officers and those non-commissioned officers entitled to clothing of first-class quality *may be allowed* to receive compensation instead of boots. There are also a few special cases in addition to those above-mentioned, in which compensation for certain articles may be allowed to the soldier : these cases are given in para. 166 of the Clothing Regulations.

Soldiers whose term of Army Service will expire between the 1st April and the 30th September, or who have given notice that they intend to claim their discharge between those dates, do not, as has been stated, receive any annual clothing on that 1st April. They continue to wear the clothing they previously had in possession and get no compensation. And if a soldier's service is to expire between the 1st October and the 31st December, he gets neither October boots nor compensation in lieu of the wear of them.

A soldier convicted of felony is not credited with any compensation which may have accrued to him prior to his conviction.

The rates at which compensation, when authorized, is paid for every article not issued, are published from time to time in Army Circulars.

As the soldier is entitled, in certain cases, to compensation for articles of clothing not issued, so, in other cases, he is chargeable with the values of articles he may lose or make away with, or damage to any great extent, and which, consequently on his bad conduct or neglect, do not last in a serviceable condition the full period allotted to each for its wear.

Loss or ill-usage of clothing, even through carelessness, may be of such a nature as to amount to an offence ; and it is *always* an offence when the soldier intentionally makes away

with or damages such articles. But, apart from the question of discipline and whether the soldier be *punished* or not, he will be called upon to make good such articles as are lost or damaged to an extent not attributable to fair wear and tear, unless he can show that the loss or damage has not been brought about by his own neglect or misconduct.

Thus, when articles of clothing in a soldier's possession are destroyed, lost, or damaged, and the man is apparently not to blame, a regimental board is convened by the Commanding Officer to investigate the matter and report on the extent of the loss or damage. If the board reports that the damage or loss was occasioned by unavoidable accident or by the nature of the duty the soldier was carrying out, it recommends that the loss or cost of repair shall fall on the public.

When any article of a soldier's clothing requires to be replaced through having been worn out, lost, &c., before the proper time, he is supplied, when the loss is accidental or not attributable to his own fault or neglect, with a part-worn article instead of it which has been worn as long as the article replaced, if such an article can be provided from the store. If this cannot be done, a newer article must be issued to the man: in which case it is again taken into store as part-worn when the next general issue of similar articles takes place.

But when the soldier is chargeable with the loss or damage, an article is issued to him in the same way from the new or part-worn clothing in stock, and he is made to pay for the lost article according to the following rule:—

Deduct the worn-out value of the lost garment from its value when new ;

Divide the remainder by the number of months the garment should wear ;

Multiply the quotient by the number of months the lost garment has actually been worn ;

Subtract the result from the total value of the garment when new ;

The remainder will be the sum to be charged to the soldier.

If, however, the damaged article be still forthcoming but unserviceable, the worn-out value of it is deducted from the amount chargeable to the soldier as above stated.

Cloaks for mounted men and greatcoats for foot soldiers, are treated somewhat differently from other articles of clothing, as are also the leggings supplied to foot soldiers. Why this difference should exist is not very clear.

There are no periodical issues of cloaks, greatcoats or leggings : they are issued *as required* to every soldier entitled to them. They each have a specified period of duration and, if one of these articles become unserviceable before this time has expired, the value of the portion of wear which should have still be taken out of it is chargeable to the soldier, unless it can be shown to the satisfaction of a regimental board that the article has become unserviceable before its time by unavoidable circumstances, as in the case of other garments.

The periods of wear laid down for these articles are :—

Special cloaks and capes for Household Cavalry	8 years	
Ordinary cloaks and capes for mounted services	6	„
Special greatcoats and capes for Royal Artillery band	6	„
Ordinary greatcoats and capes for dismounted services	5	„
Leggings	3	„

Yet even when these articles have been in use the full time, they are retained as serviceable (part-worn) and can only be returned to store as unserviceable after they have been condemned by a board of survey.

The same rule is followed as regards the jack spurs issued to mounted men. They are to last five years, but if the board of survey finds them serviceable after they have been used for that time, they are continued in wear, either without repair or after having been repaired at the public expense. During the five years, any repairs they may need are charged to the soldier.

The leather breeches, jack boots, and special spurs for

wear with jack boots which are issued to the Household Cavalry are treated in much the same way.

When a man deserts, such articles of clothing as he may leave behind are returned to store as part-worn ; such as he may carry away are, in the first place, charged against the public (see p. 371), the amount being recovered from the man if he should rejoin.

When a soldier is transferred, he takes with him all articles of clothing which he can wear in his new corps, the rest being returned to store. On joining his new corps, he gets part-worn articles of the patterns worn in that corps to replace the articles handed in.

But, as soldiers transferred must join with *some* clothing, this clothing, when it cannot be utilized in the new corps, is sent back to the corps whence the man came after he has been clothed in his new uniform, if the transfer takes place between the 1st April and the 1st October. If the transfer occurs between the 1st October and the 1st April following, the new corps puts the clothing brought by the soldier into its own store and disposes of it subsequently as may be ordered by the Director of Clothing.

Whenever a soldier is discharged or transferred to the Reserve, he is either provided with a suit of plain clothes or he may be allowed compensation for it on showing that he is in possession of plain clothes in which he can leave the corps. Warrant officers and non-commissioned officers above the rank of Corporal are always allowed to provide their own plain clothes on leaving the service or passing to the Reserve. Plain clothes for the purpose of issuing in kind may be obtained from the Royal Army Clothing Depot.

When a soldier is discharged by reason of his misconduct, he does not receive the same number of articles of plain clothes as he does when discharged in the regular course or when passed to the Reserve.

Necessaries.

Necessaries are, as has been said, articles which a soldier purchases and keeps up at his own expense. Nevertheless,

He must at all times keep himself in possession of a complete serviceable set of these articles.

The term 'kit' is generally used to express the collection of *all* articles in charge of the soldier, and therefore as including his clothing and sometimes also his equipment. But it is to be noted that the Clothing Regulations use the word as meaning the soldier's set of *necessaries* only, and that therefore a 'free kit,' for instance, is to be understood as containing merely necessaries and no clothing.

Recruits on first joining the Army have a right to a 'free kit.' That is to say, that the first expense of every soldier's outfit in necessaries falls on the public.

The following table shows the necessaries which each soldier must keep up :—

ALL ARMS.		
Articles.		No.
Blacking, tin of		1
Braces, pair of		1
Brushes {	blacking	1
	brass	1
	cloth	1
	polishing	1
	shaving	1
Button, brass		1
Comb, hair		1
Fork		1
Gloves, gauntlets, or mitts } (according to corps), pair of }		1
Hold-all		1
Knife, table		1
Razor and case		1
Shirts {	Cavalry, Artillery, and Engineers	3
	Infantry	2
Soap, piece of		1

ALL ARMS—continued.

Articles.	No.
Socks, worsted, pairs of .	3 { Cavalry may have 4 pairs of cotton socks instead.
Sponge, pipeclay	1
Spoon	1
Tin, mess	1
Towels	2

Additional articles peculiar to Cavalry, mounted men of Royal Artillery, and all men of 'troops' of Royal Engineers :—

Bag, stable	1	
Bottle, oil	1	
Brushes { hair	1	
{ hard	1	
Drawers, cotton, pairs of .	2	
Paste, brass, tin of . . .	1	
Rubber, horse	1	
Spurs, swan-neck, pair of .	1	{ except for dismounted men of Royal Engi- neer 'troops.'
Straps { mess-tin	1	
{ valise, set of three .	1	
Valise	1	

Besides these articles, some corps are required to keep up a few special articles in addition ; while in the Rifle regiments certain articles are dispensed with. These articles are the following :—

Household Cavalry	Blue serge frock .	1
	Pair of blue serge trousers	1

Royal Artillery .	Plume-case . .	1 { (Horse Artillery only).
	Worsted cap . .	1 } (mounted men).
	Brush bag . .	1 }
	Waterproof bag with hook . .	1 } (all men).
	Clasp-knife . .	1 }
	Paste, brass, tin of	1 { (dismounted men).
Royal Engineers .	Brush bag . .	1 (men of 'troops').
	Waterproof bag with hook . .	1 } (all men).
	Clasp-knife . .	1 }
	Mess-tin cover . .	1 } (all men of 'companies').
	Paste, brass, tin of	1 }
Infantry . .	Kit-bag . .	1 }
	Mess-tin cover . .	1 } (all men).
	Forage-cap badge	1 }
	Gaiters, pairs of .	2 }
	Garters and rosettes, pair of .	1 } (men wearing the kilt).
	Tartan hose-tops, pairs of . .	2 }
	Purse, with belt .	1 }

In Rifle regiments the men are *not* required to have the following articles :—

Brass brush,
Button brass,
Pipeclay sponge.

The mounted and dismounted men of the Commissariat and Transport Corps and the men (all dismounted) of the Ordnance Store Corps have the same kit as the corresponding men of the Royal Artillery.

The kits of men of the Colonial Corps differ very slightly from those of the Infantry.

Boys, on probation, are provided with a kit not quite so complete as ordinary soldiers.

When, in the Artillery, Engineers, &c., men who have duly received free kits as dismounted men are transferred to

mounted duties or *vice versa*, they are entitled to receive a free issue of such articles as they need to complete the free kit of their new position, if they have at no previous time received the full kit.

The kits above given are those of private soldiers. Corporals have the same kits. Those of Infantry Serjeants and Staff Serjeants differ in so far that *gloves* take the place of *mitts*.

It sometimes happens that a soldier absents himself illegally from his corps and fraudulently enlists in another, obtaining in this way a free kit. When it is discovered that a soldier serving in a corps is a man who has fraudulently enlisted into it, he may be tried by court-martial and convicted; or his trial may be dispensed with. But, however he may be dealt with in respect to punishment, he may be either retained in the service or discharged. As regards the man's necessities this gives rise to two different cases.

If he is retained in the service, he is sentenced by the court-martial which tried him or (if he has not been tried) he is ordered by the Competent Military Authority, which dispensed with his trial, to pay for the kit he obtained free by fraud, and he is placed under stoppages to meet the full expense. After this has been done, of course, the kit remains legitimately his own; and, as he must have necessities, it is utilized by him in the corps in which he is held to serve as far as it can be so. But it may be that this kit contains articles not required in the corps the soldier is held to serve in, and, on the other hand, is deficient of articles which *are* required in that corps. In this case, the surplus articles are *sold*; the money being applied to purchasing any deficient articles. If the amount is insufficient for this purpose, it is supplemented by money stopped from the soldier's pay. If it is more than necessary, the soldier receives the balance. If there are deficiencies in the new kit and *no* superfluities, the soldier must be stopped the whole value of the deficiencies.

If the soldier who has fraudulently obtained a free kit is *not* held to serve, of course, it is hopeless to expect that he

can make good the value of the free kit he may have fraudulently obtained. All that can be done is to take possession of whatever articles may be forthcoming. Such of these articles as are new and unworn are returned to store for re-issue to recruits; the rest is sold and the proceeds credited to the public. But, as a man cannot be sent absolutely naked out of the Army, however worthless he may be, every soldier discharged after fraudulent enlistment is allowed to retain from his fraudulently obtained kit, a pair of *socks*, a pair of *braces* and a *shirt*. We have already said that, as regards *clothing*, he gets certain articles of plain clothes, which are thus supplemented by these indispensable necessities.

If a man has been accepted as a recruit, and been accordingly supplied with a free kit, who is afterwards taken out of the service as an apprentice, his necessities are inspected and any *unused* articles are returned to the store to be re-issued as new; while those which have been worn or used are sold and the proceeds credited to the public.

Recruits have a right to purchase their discharges within 3 months of attestation: they have earned their free kits and done nothing to forfeit their right to them. Therefore, they may do what they please with these necessities. But if a recruit exercises his right of purchasing his discharge before it has been possible to issue the articles to him, he obtains the money-value of the kit, instead of the articles in kind.

The money-value of complete free kits for every branch of the service is fixed from time to time by a clause of Army Circulars. The tariff now in force is the following one determined by Appendix F, Clause 88, Army Circulars 1881.

	£	s.	d.
Army Hospital Corps	1	5	9
Commissariat and { mounted	2	15	8
Transport Corps { dismounted	1	14	6
Corps of Military Labourers	2	4	2
Foot Guards	1	4	0½
Gun Lascars	1	15	1½

		£	s.	d.
Heavy Cavalry	. . . . .	2	15	1
Highland Regiments	{ trewsed	1	4	3
	{ kilted	3	0	1
Hussars	. . . . .	2	10	3
Infantry of the Line	. . . . .	1	4	3
Lancers	. . . . .	2	15	0
Military Mounted Police	. . . . .	2	15	1
Ordnance Store Corps	. . . . .	1	14	6
Rifle Regiments	. . . . .	1	3	3
Royal Artillery	{ mounted	2	16	3
	{ dismounted	1	14	1½
Royal Engineers	{ mounted	2	16	4
	{ dismounted	1	14	1½
Royal Malta Fencible Artillery	. . . . .	1	3	11½
West India Regiments	. . . . .	1	6	1

Part-worn necessities are not recognized in the service, with two exceptions. Part-worn Cavalry *valises* and the mess-tins and covers of men transferred from mounted to dismounted duties or *vice versa*, may be taken into store and re-issued to recruits ; but in the case of a valise it is merely as a matter of economy, and because this article, somewhat expensive in itself, always *sells* at a great loss, being useless in civil life, and being seldom required to replace another by a soldier. And even when a part-worn valise is thus re-issued the recruit gets the money difference between it and a new one. With these exceptions, no articles of necessities are ever returned to store except such as may be new and unworn. Nor can a valise be returned to store unless a board has pronounced it fit to be so ; and if the board does not consider it good enough for re-issue, it is carried away by the man or sold with the rest of his necessities on his becoming non-effective, according to whether he is, on discharge, entitled to his kit or not.

When boys on probation are discharged for *misconduct*, they are allowed to retain only those articles of the free kits issued to them which it is absolutely necessary they should

wear on their way to their homes : the rest is sold and the proceeds credited to the public. But, if the boys are discharged for any other cause, they keep the free kit.

The necessaries of any soldier who dies in the service and such articles of necessaries as may be left behind him by any man who may desert are sold and the proceeds credited in the soldier's 'non-effective account.'

Whenever the new necessaries of non-effective men or their part-worn valises and mess-tins are returned to store, the marking is obliterated and the articles marked again before they are re-issued.

Books, Accounts, &c.

General.

The Commanding Officer of every corps, being the accountant to the War Office for all the clothing and necessaries on charge in his corps, is responsible also for the correct keeping and rendering of all accounts relating to these stores. The Quartermaster is the working officer in this business ; but he carries out all his operations under the authority of the Commanding Officer. In batteries of the Royal Artillery and other small corps, there being no Quartermaster, the Commanding Officer must do the work himself with such assistance from his subordinates as may be at his disposal.

The chief books used for recording transactions in clothing and necessaries in a Quartermaster's office are the following, viz. :—

1. Ledger for new clothing in store :—

Mounted services, Royal Artillery and Royal Engineers	Army Book 273
Dismounted services, except Royal Artillery and Royal Engineers	,, 274
2. Ledger for part-worn clothing in store :—

Mounted services, Royal Artillery and Royal Engineers	,, 275
Dismounted services, except Royal Artillery and Royal Engineers	,, 276

3. Nominal clothing roll of articles in possession of soldiers :—

		Army Book	289
Mounted services, Royal Artillery and Royal Engineers	Detachments of less than 250 men	„	290
		„	287
Dismounted services, except Royal Artillery and Royal Engineers	Detachments of less than 250 men	„	288
		„	

4. Ledger for necessaries in store :—

All services „ 277

5. Ledger for sea-kit necessaries in store :—

All services „ 277

Besides those kept by the Quartermaster, the officer commanding every troop, battery and company makes use of the following book :—

Free kit issue book Manuscript

Accounts special to Clothing.

The 'ledger for new clothing in store' is a book in which is entered, on the debit side, all receipts from the Royal Army Clothing Depot, and on the credit side, all issues of *new* clothing. The issues will be those made in response to the requisitions of officers commanding troops and companies *in the Cavalry and Infantry* ; or *directly* to the soldiers in the case of ledgers kept by such officers as those commanding batteries of Royal Artillery, detached companies of Royal Engineers, &c., who are, so to speak, at one and the same time, both *Captain* and *Commanding Officer* to their men. In the ledgers of all arms of the service, there may also occasionally be entries of issues of new clothing, brought about by its being returned to Pimlico for any special reason.

The delivery vouchers received with consignments from Pimlico are kept by the Quartermaster. The receipts must

be posted in the ledger the day the articles are taken on charge.

The forms of 'requisition and delivery note' sent in by officers commanding troops or companies for new clothing are receipted by those officers as soon as the demand they contain has been complied with by the Quartermaster. This officer, having issued the articles, enters the issues on the credit side of the ledger in order of date as they occur. The receipted delivery notes remain in his hands as vouchers, and he guards them until the time when the accounts must be rendered.

Where the Commanding Officer (the accountant to the War Office) is also in *direct* account with the soldier (as, for instance, in batteries of the Royal Artillery), there being *no* intermediate Captain, there can be no requisition or delivery note. In these cases, the entries on the credit (or issue) side of the ledger for new clothing are arranged separately for each soldier, and each issue is receipted by the man's signature against each issue entry in the ledger itself.

It was before stated that when articles or materials of clothing are demanded from the Royal Army Clothing Depot on immediate repayment within the quarter, *separate* requisitions for these things are sent in. The reason this course is followed is because these articles are not brought on charge by being entered in the ledger for new clothing ; they are separately accounted for.

As no clothing can be returned to Pimlico without authority, the striking off charge of any articles of new clothing thus returned would evidently be warranted by the authority to return them and the receipt vouchers received for them.

Thus the ledger for new clothing, accounts for all articles coming under that head from the time they are received from Pimlico to the time they *first* leave the store in a new condition.

More than this this ledger does *not* do. When articles are written off the account through any other cause than issue to the troops, companies, or men of the corps, the

matter ends there, as these articles are then struck off charge altogether ; but if they be so issued, the articles immediately cease to be called *new* ; they become *part-worn* and, simultaneously with being written off the ledger for new clothing, are entered on the ' nominal clothing roll.'

The ' ledger for part-worn clothing ' contains an account of all articles of *part-worn* clothing *in store*, but takes no account of the articles in possession of the soldiers.

No articles pass from the account in the ledger for new clothing *directly* to that in the ledger for part-worn clothing. The entries of receipts on the debit side of the part-worn ledger are, therefore, entirely of articles either withdrawn from the men (and thus shown simultaneously as withdrawals on the ' nominal clothing roll '), or they may be entries of articles of part-worn clothing brought on charge by transfer in bulk from some other corps. Occasional entries of this kind referring to receipts from outside the corps of articles not previously on the charge of that corps are warranted by the delivery vouchers which came with the consignments ; which vouchers must, of course, be kept in support of the accuracy of the accounts. Issues from the part-worn ledger will be entries of any part-worn articles re-issued to the men, of any part-worn clothing transferred in bulk by order to some other corps, and of articles condemned, accidentally destroyed, stolen, &c., after due authority for writing them off charge has been received.

The issues of condemned clothing mark the final disappearance of the articles from regimental charge, and therefore the entries are supported by the vouchers showing that the old clothing has been disposed of, after condemnation or otherwise, according to instructions from the Director of Clothing.

Thus the two ledgers for clothing fully account for all articles *in store*—the one for articles which have *never* been worn—the other for those which *have* been worn. Receipts from outside the corps (*i.e.* all the receipts in the new ledger and occasionally a few in the part-worn ledger) must be supported by vouchers as must also final issues from the

charge of the corps (which will be found almost entirely in the part-worn ledger, with occasionally a few in the new ledger of surplus articles returned or transferred to other corps).

But, during the period that the articles of clothing are in possession of the men and in wear, they are not accounted for upon either ledger. This is the *raison d'être* for the *third* account: the 'nominal clothing roll.' We have seen that the ledger for new clothing accounts for the new articles in store until issued to the men, or pass altogether out of charge; the nominal clothing roll takes up the account of such articles as are issued to the men just where the new ledger drops it.

All the part-worn clothing on regimental charge is therefore accounted for either in the part-worn ledger or in the nominal clothing roll. The articles in store will be in the former account, those in wear in the latter. Articles may pass from one to the other. The bulk of the articles finally make their disappearance from regimental charge as issues of condemned clothing from the part-worn ledger, but some may occasionally pass away altogether from the nominal clothing roll, as when they are made away with, destroyed or lost by the men in whose charge they are.

A new roll is prepared before the end of the military year so as to be ready for the insertion in it of all the articles issued new on the 1st April. The nominal clothing roll contains a long enumeration of the names of all men in the corps in several separate lists; *i.e.* a seniority list of the Staff Serjeants (entitled to 1st class clothing), an alphabetical list of Serjeants (entitled to clothing of Serjeant's quality) and an alphabetical list of rank and file. A fourth list is that of the recruits whose names are *not* alphabetically arranged; for, as they drop in at all periods of the year, the names must be inserted in the order in which the men join. Transfers (who bring clothing with them from other corps) are entered in special pages.

The roll consists of six sections.

The first section contains an account of all the articles *in*

wear per last account; that is, in each man's possession as shown at the close of the previous year's roll—the stock in hand that he starts with at the beginning of the military year. All articles of clothing in possession of men joining as transfers which they bring with them from other corps are also included in this section, the 'transfer clothing statement' which comes with the man, being the voucher for bringing the articles on charge.

The second section shows the *new issues*. This is a record of all new articles issued to the soldier during the year, the articles being put down in order as issued. It includes all new articles (*i.e.* *new* up to the moment of issue) whether issued at the regular dates or incidentally at intermediate dates. The sum-total of the articles entered in this section should agree with that of the issues to the men recorded in the ledger for new clothing. Here, also, if a soldier gets compensation instead of receiving new articles in kind, the letter *C* is entered in the place where the article would otherwise appear.

In the third section are recorded all *part-worn* issues. These entries should agree with those of issues to the men in the part-worn ledger.

The fourth section is devoted to entries of articles *taken away by casualties or lost*. This account includes all articles taken away to other corps by transfers, or by men discharged as allowed by the regulations, articles made away with by deserters, not forthcoming through the fault or negligence of soldiers, or otherwise destroyed or lost through accidental or unavoidable circumstances. The sum-total of these entries marks a decrease of the regimental stock, and therefore the entries are checked by the transfer clothing statements and by the declarations of the courts of inquiry which have established the deficiencies and vouch for the striking off charge, or by the standing authority of regulations.

The withdrawals form the subject of the fifth section. In it are entered all articles *taken into store*, that is, passed to the account kept in the part-worn clothing ledger. Not only the articles which are time-expired, but also all those

withdrawn from men who become non-effective go into this section.

The sixth and last section is a statement of the amount of articles '*remaining in wear this account.*' The amount shown should evidently agree with that obtained by adding together the totals of the first three sections, viz. :—

In wear per last account,
New issues, and
Part-worn issues,
and deducting from the sum that of the fourth and fifth sections, viz. :—

Taken away by casualties or lost, and
Taken into store.

In other words, the sum of the totals of the *first* three sections of the nominal clothing roll, must equal the sum of the totals of the *last* three.

After the six sections of the roll, comes the '*recapitulation.*' The totals of each page of the roll are carried into this part, which serves, when totalled, to check the whole account. For, as we have just said, the total of the first three sections taken together, must, if the account have been correctly kept, agree with the totals of the last three taken together.

All issues of clothing to the men by the officers commanding their troops, batteries or companies, are immediately entered in the '*settlement sheets*' (Army Form B 51) of each soldier's pocket-ledger. The entries are signed by the officer above mentioned and also by the soldier receiving the article.

It was stated (p. 247) that, when a soldier is transferred, a '*transfer clothing statement*' (Army Form H 1157) is among the documents sent with him to his new corps. This paper shows the amount of clothing the man has in his possession on leaving his old for his new corps, any compensation he may be entitled to for articles not issued, &c. It is prepared in duplicate and signed by the soldier; so that besides the copy sent to the new corps a second copy

remains with the corps he has left. One copy serves as a voucher to the old corps, justifying the articles being entered in the fourth section of the nominal clothing roll as 'taken away by casualties ;' the copy accompanying the man to his new corps is a voucher justifying that corps in bringing the articles on charge by entering them in the *first* section of the nominal clothing roll.

Articles received from Pimlico in response to requisitions from Commanding Officers for the purpose of being issued on immediate repayment (*i.e.* repayment within the quarter) are not taken on charge in the ledger for new clothing, but form a distinctly separate account. The amounts due to the War Office on this account are abstracted on Army Form P 1914, upon which the Quartermaster (on behalf of the Commanding Officer) enters and totals the several amounts chargeable against officers commanding troops or companies or against individuals and to which he attaches as sub-vouchers the claims against the several individuals. Army Form P 1914 with its sub-vouchers thus attached, is handed in to the regimental Paymaster and is his voucher for recovering the money and debiting his account with the War Office.

As before stated, the ledgers for new and for part-worn clothing are balanced, and the nominal clothing roll is closed, every 31st March, and also at every change in Commanding Officers. On each of these occasions a board of survey examines, verifies and reports upon the remain on charge.

Accounts special to Necessaries.

It has already been said that two ledgers are kept for necessaries in every corps, the one for *ordinary*, the other for *sea-kit* necessaries.

The accounts in these ledgers are very simple when compared with those for clothing.

In the ledger for ordinary necessaries, almost all the receipts are consignments from Pimlico. There may be, however, occasional receipts from another source. The *unused* necessaries of non-effective men may be taken back into

store, and also part-worn valises of non-effective mounted men, and part-worn mess-tins of men transferred from mounted to dismounted duties or *vice versa*.

Sea-kit necessities *all* come from Pimlico ; and therefore all the entries of receipts in the ledger for sea-kit necessities are of one class.

Certain pages of each ledger are devoted to receipts and others to issues.

The delivery vouchers received with consignments from Pimlico, warrant the entries of all receipts from that source.

Excepting the issues of free kits, all issues are on payment to the men. The 'requisitions and delivery notes' sent in by officers commanding troops and companies are signed as a receipt by them when they have been complied with, and are kept by the Quartermaster as vouchers for the issues. In batteries of Artillery and corps similarly situated where the Commanding Officer deals directly with the men, the men themselves sign for issues.

On receiving the issue of a free kit, every recruit signs the 'free kit issue book' kept by the officer commanding his troop, battery, or company against the record in it of the articles of free kit issued to him. The entry is also signed by the Paymaster, by the officer commanding the troop, battery, or company, and by the Pay-Serjeant.

The necessities demanded from Pimlico may be so demanded simply on a running account, the amount realized by sales to the men being credited to the War Office periodically by the Paymaster. Or the articles may be demanded *on immediate repayment* within the quarter. Commanding Officers, after laying in a certain stock of necessities to cover extraordinary demands (or finding a sufficient stock in hand) often prefer to provide for carrying on their *current* account by means of requisitions for necessities on immediate repayment. This method somewhat simplifies the account. For articles thus demanded from Pimlico are not entered on the ledger, a separate account is opened and closed every quarter with the Royal Clothing Depot ; the articles are treated as

bought outright by the Commanding Officer, credit, however, being given to him for one quarter in which to make payment (and practically the Quartermaster takes care never to demand more than he can sell in the quarter, having always a certain reserve, which is borne on his ledger account, to fall back upon in case of an unusual demand).

All necessaries in store are *new* with the exception only (in mounted corps) of some part-worn valises which may occasionally be returned to store after having been reported as fit for further service by a board of survey, and of mess-tins, which, if serviceable, are exchanged for new ones when a man passes from mounted to dismounted duty and *vice versa*. When one of these part-worn articles is issued in a free kit the recruit gets *compensation*. This case and that of the recruit who is discharged before having received his full free kit, are the only instances in which compensation is granted for necessaries.

The ledger for necessaries and that for sea-kit necessaries are balanced and closed *quarterly* on the last days of June, September, December, and March. Stock is taken on each of these occasions by a regimental board of survey, that held on the 31st March being the same as that which reports on the remain of clothing.

Consolidated Clothing and Necessaries Account.

A general account is made out at the end of the military year to be sent in to the Director of Clothing by the Commanding Officer of every corps of troops, of all the clothing and necessaries which are or have been on his charge (in his ledgers or nominal clothing roll) during the year. This account does not include those articles either of clothing or necessaries which, having been obtained from Pimlico on immediate repayment, were paid for as received and never brought on ledger charge. Also such necessaries as may have been purchased from private dealers, are left out of the account, which is one simply rendered *to* Pimlico, for articles which have been received *from* Pimlico.

The account for both clothing and necessaries is made out in duplicate in one book of the same form as that used for the 'nominal clothing roll,' viz. :—Army Book 287, 288, 289, 290, according to the service or size of the body of troops (see p. 326).

The receipts and issues of *new* clothing (abstracted from the ledger for new clothing) begin the account. Then comes the account for *part-worn* clothing (taken from the ledger for part-worn clothing *and also* from the nominal clothing roll of articles in wear). After this, are the accounts of necessaries, ordinary and sea-kit.

This consolidated account is prepared every year in readiness and anticipation of its being closed on the 31st March, when, as before stated, the ledgers are finally balanced and closed for the year.

A regimental board of survey is then assembled (see p. 302) which proceeds to take stock of all the articles of clothing and necessaries in store and also of the articles of clothing in possession of the men. The remains as ascertained by the stock-taking ought, obviously, to agree with the remains as shown by the consolidated clothing and necessaries account. But, should there be any discrepancies, an explanation is furnished by the Commanding Officer, any surplus articles being taken on charge in the beginning of the next accounts in the ledgers.

The board makes out two reports : one on *clothing* (on Army Form H 1164 for mounted services, on Army Form H 1166 for dismounted services); the other on *necessaries* (on Army Form H 1165 for all arms).

The proceedings of the board of survey and one copy of the consolidated clothing and necessaries account are forwarded for audit to the Director of Clothing at the Royal Army Clothing Depot, Pimlico ; from home stations, within a month from the 31st March ; and, from foreign stations, by the first mail after the 1st April, but not later than the 30th April.

The account is accompanied by, 1st, an explanation of any discrepancies between the remains of the account and those

arrived at by the board of survey, if such discrepancies exist, and 2nd, by all the vouchers necessary to justify the receipts and issues in the account.

As regards the explanation of discrepancies, correspondence ensues. The Commanding Officer may succeed in explaining satisfactorily that the discrepancies are discrepancies in form only and that they can be set right without detriment to the public interests. Or it may be that he will be called upon to make good any losses or to recover them from the officers or soldiers under his command.

At every change of Commanding Officers, a similar account to that rendered yearly on the 31st March is sent in to the Director of Clothing.

All entries in the account showing a taking on charge or a striking off charge must be warranted by some authority. These authorities may be separate vouchers to the account or references to documents or regulations justifying the entry. *Vouchers* are forwarded with the consolidated account itself to the Royal Clothing Depot, as before stated.

The various authorities, justifying entries in the accounts will be the following :—

For receipts in bulk of new clothing, necessaries, and packages containing them, from Pimlico	}	The delivery vouchers received with the consignments.
For receipts in bulk of part-worn clothing which may be received from other corps by order		
For the striking off charge of articles of clothing as <i>new</i> and simultaneous taking on charge as part-worn	}	The receipted delivery notes of officers commanding troops and companies.
For the taking on charge of part-worn clothing brought by men transferred to the corps from other corps		
		The transfer clothing statements received with the men.

For the striking off charge of surplus or damaged new clothing or packages returned to Pimlico	The receipt vouchers received from Pimlico.
For the striking off charge of part-worn clothing sent in bulk under authority to other corps	The receipt vouchers received from those corps.
For the striking off charge of part-worn clothing in the possession of men transferred to other corps	The retained copies of the transfer clothing statements sent with the men.
For the striking off charge of time-expired clothing disposed of under instructions of the Director of Clothing through the Ordnance Store Department	The receipt voucher of the Ordnance Store Officer directed to receive the articles.
For the striking off charge of articles of clothing carried away by deserters	Reference to the fourth section of the nominal clothing roll which has been verified by the board of survey.
For the taking back on charge of new necessities of non-effective men	Reference to the paragraphs of the Clothing Regulations which authorize this course to be taken in certain cases.
For the taking on charge of part-worn valises or mess-tins of men becoming non-effective	Quotation of the authority received from the Director of Clothing after he has considered and approved the proceedings of the board of survey recommending the return to store.

For the striking off charge of free kit necessities	{	Reference to a nominal roll of recruits joined, which roll is embodied in the account.
For the striking off charge of necessities to complete free kits of men becoming <i>mounted</i> from <i>dismounted</i> or <i>vice versa</i>	{	The certificate of the Commanding Officer that the supplementary articles have not before been issued free to the soldiers concerned.
For the striking off charge of articles of clothing or necessities sold to the men	{	Reference to the pay-lists in which credit to the public is given for these articles on Army Form P 1914.
For the striking off charge of boots or articles of necessities fraudulently obtained free, allowed to be taken away by men discharged with ignominy or as incorrigible, &c.	{	Reference to the fourth section of the nominal clothing roll which has been verified by the board of survey.
For the striking off charge of articles of clothing or necessities stolen or lost through unavoidable circumstances. .	{	Reference either to the fourth section of the nominal clothing roll, or to the ledger on which the articles are entered; these books having been verified by the board of survey.

Cash Accounts respecting Clothing and Necessaries.

Neither Quartermaster nor Commanding Officer handles money due to or from the Government with respect to clothing or necessities.

Officers commanding troops or companies, having requisitioned the issue from store of articles of clothing or of neces-

saries for which payment is due, the value of the articles issued accordingly are entered by the Quartermaster in his books as recoverable from the officers concerned.

The Quartermaster, at the end of each month, sends in an account to the Paymaster of all the clothing and necessities which have been sold during the month to each troop or company, in order that the Paymaster may debit the pay-list of each troop or company with the amount.

Clothing and necessities obtained from the Royal Clothing Depot on immediate repayment in the quarter are not, as before said, entered on the ledgers. An account is made up of these articles separately in a distinct part of Army Form P 1914. This form, to which all the claims are attached showing from whom the money is due, is sent in to the regimental Paymaster who debits the sub-accountant Captains of troops or companies; and these officers, therefore (unless they are to remain out of pocket), must recover the full value of articles thus obtained before the end of the quarter. Claims against such individuals as are not sub-accountants must be settled by a cash payment by them to the Paymaster.

The articles of *clothing* (either new or part-worn) sold from the stock entered in the ledgers are enumerated on Army Form P 1915. From this form they are summarized (or abstracted) on a distinct part of Army Form P 1914. Army Form P 1915 is attached to P 1914 and becomes a sub-voucher to it.

Similarly, *necessaries* sold are detailed on a second copy of Army Form P 1915 (certificate of sum realized by sale of necessities) and abstracted in a third part of Army Form P 1914. This copy of P 1915 sub-vouches P 1914 for this part of the account.

Thus, the Army Form P 1914, when sent to the Paymaster, becomes a general voucher to his accounts for crediting to the public the proceeds of all sales of articles of clothing and necessities. And its three parts (sales of clothing and necessities on immediate repayment, ordinary sales of clothing, and ordinary sales of necessities) are sub-vouched: the first, by the claims against purchasers (which may be called receipts

for the articles); the second and the third, respectively, by the two copies of Army Form P 1915.

In the case of ordinary sales of clothing and necessities, the recovery of the money may be spread over a considerable time, as much as possible being recovered every month from each man.

The vouchers upon which Paymasters credit the public with sums due for articles lost, made away with or improperly rendered unserviceable by soldiers is the 'return of stoppages for articles lost, &c.' (Army Form P 1954).

The officers commanding troops or companies place the men to whom articles have been issued on payment, under stoppages for the sums required to meet the cost of them. The cases having been previously reported to the regimental Paymaster, the officer has the less to draw for the payment of the troop or company, and the soldiers indebted have among them just that much less money to receive. Thus no *cash* passes from soldier to Captain, from Captain to Paymaster, or from Paymaster to War Office; but the War Office has *less* to send the Paymaster, the Paymaster *less* to issue periodically to the Captain, and the Captain *less* to pay the men who have received articles for which they owe money.

Compensation for articles not received is claimed on the 'return of compensation in lieu of clothing' (Army Form P 1917) which is supported by the proper authority for the non-issue of the articles or the proper certificate that they were not issued under circumstances authorized by regulation. The form thus sub-vouched becomes the Paymaster's voucher for debiting the public with the lump sum payable on this score to all soldiers of the corps who are entitled to it and for crediting the pay-lists of the several troops or companies with their share of the whole.

Charges for the provision of plain clothes for men discharged or transferred to the Reserve are claimed and recovered on Army Form H 1147.

Charges for making up the unmade clothing of the Cavalry, Infantry, and Army Hospital Corps are claimed on Army Form P 1918 ('voucher for making up clothing').

The unmade clothing of the Royal Artillery, Royal Engineers, Commissariat and Transport Corps, and Ordnance Store Corps needs *completing* only, and charges on this account are claimed on Army Form P 1916. These vouchers go to the Paymaster and are his authority for debiting the War Office.

The allowance granted to Master-Tailors of Infantry battalions for fitting clothing on first issue, is claimed on Army Form H 1161. All other alterations chargeable to the public are claimed by all arms of the service on Army Form H 1162 ; in corps not being Infantry or Cavalry, this claim will include the charge for first fitting. Cavalry corps get *no* remuneration for first fitting ; for they make up their own clothing, and the first fitting is included in the making up.

The allowance granted for marking clothing and necessities is claimed on Army Form P 1962.

Charges for washing or repairing clothing are made out on Army Form P 1961.

Sums of money expended in paying for the carriage of stores are claimed and recovered upon Army Form P 1911 ('account of disbursements for carriage of stores'). The form is the Paymaster's voucher for debiting the War Office in his pay-list.

Returns.

An 'annual report on the clothing worn in regiments or corps' (Army Form H 1113) during the past year is made out by Commanding Officers as soon as possible after the 31st March. It contains the Commanding Officer's remarks on the quality, the make, and the wear of the clothing, and is forwarded to the General Officer Commanding who transmits it with his remarks to the Adjutant-General of the Forces.

Also, if a Commanding Officer has any complaint to make against the clothing issued to him which he considers too pressing to be deferred until the end of the military year, he makes it through the General Officer at the end of the first or second quarter that the clothing has been in wear.

A return of 'surplus new clothing in store' (Army Form

H 1114) is also sent by the Commanding Officer of every corps to the Director of Clothing during the first week in April. This is the account of what remains, or will remain, in store *after* all the men entitled to new clothing on the 1st April have been provided. Articles demanded are included in this account, even if they have not yet been received when the return goes in.

A monthly return is likewise forwarded of the 'clothing and necessities issued on payment to non-commissioned officers and men' (Army Form H 1104).

IV. EQUIPMENT.

Supply, Charge, and Return of Equipment Stores.

The equipment of a corps includes all articles of stores (excepting clothing, necessities, or books and stationery) which it holds on *permanent* charge. It does not include the expense stores which it finds in barracks and takes over with them for temporary use to be handed back when it leaves the station, nor any other purely local stores of which it may temporarily have the use and for which it may be temporarily accountable. The equipment of the corps may be said to *belong* to it, and travels with it wherever it goes.

The collection of many very various articles of store thus forming the equipment of a corps is divided into several main categories. Many miscellaneous articles, however, cannot be brought under the specific headings of any of these categories. It is nevertheless convenient that these main headings (which include the bulk of the stores) should be given.

Broadly, then, the equipment of a corps consists of stores coming under the following designations.

Arms ; including small-arms, artillery guns, and all accessory stores.

Accoutrements and Pioneers' appointments.

Carriages, waggons, and vehicles of all kinds, with spare wheels and other subsidiary stores.

Harness and saddlery.

Musical instruments (*i.e.* *Not* band instruments, but trumpets, bugles, flutes and drums).

Tools for workshops and Artificers, for repairing iron-work, &c. ; painting carriages ; stamps for branding and marking ; implements for butchers ; implements for signalling ; articles for instruction in musketry or for the instruction of Cavalry Pioneers ; stores for disabling guns.

Camp equipment and intrenching tools.

Veterinary stores.

School articles and materials.

Miscellaneous articles, such as squad-bags, chests, handcuffs, &c.

Materials intended to be worked up in the repair of stores, or expended in their care and preservation ; such as buckles, straps, nails, bolts, rings, boards, ironwork, paint, glue, grease, wax, twine, thread, materials for browning arms, &c.

Ammunition of all kinds.

The above classification may be said to cover and include all articles comprised in the equipment of corps of troops. It is, unavoidably, a somewhat broad one ; for to enumerate completely the immense number of articles included under the main headings given would be impossible. This enumeration fills a number of tables stretching over about 600 pages of the 'Regulations for the Equipment of the Army,' 1881. Nor are the headings given above quite the same as those adopted in the classification of stores in the 'equipment ledgers' of corps, hereafter to be described. But, owing to the fact that the equipment of each arm or branch of the service differs very much from that of every other one and that it is impossible to give here the form of each kind of ledger, the matter has been compromised by giving the general headings above quoted, which will be found to include the stores held on charge by corps of Infantry, Cavalry, and Artillery. The articles of equipment kept up

by companies of the Royal Engineers and by those of the Commissariat and Transport Corps are, by the nature of the service of these troops, very various and of a complicated character.

The equipment of a corps of troops consists entirely of stores of the description administered by the Director of Artillery and Stores.

The Commanding Officer of every corps, is a direct accountant to the War Office for his equipment. The Officer Commanding the Royal Artillery of a District accounts in the same way for the necessary equipment of Royal Artillery Staff Clerks ; the Commanding Royal Engineer of the District for that of the Royal Engineer Staff Clerks, &c. ; while the Assistant-Adjutant-General is the accountant for other military Staff Clerks and soldiers employed on the District Staff.

A large portion of the equipment of every corps is distributed among the men or horses of the corps to form their personal equipment ; but it will be evident that a considerable portion is also for the use of the corps *generally* or for that of certain minor bodies, and for this latter portion, evidently, the individual soldiers are not responsible.

The Senior Ordnance Store Officer of a District every year applies to all officers who are accountants for stores to send in to him *estimates* prepared in duplicate on Army Form G 999, of any stores they may require during the forthcoming year. It is, however, unnecessary to send in estimates for the individual equipment of men or horses of all troops, or for the equipment of Field Artillery, Engineer Train, or Transport Companies of the Commissariat Corps.

The exact complement of stores which is to form the equipment of each organized body of troops in the service is laid down in voluminous tables printed in the 'Regulations for the Equipment of the Army,' 1881. The equipment of a corps may vary according to its establishment and according to the service upon which it is ordered. Thus, camp equipment forms no part of the ordinary peace time equipment,

but is drawn when the circumstances warrant it ; also Infantry corps are only exceptionally provided with regimental transport and harness ; and so on.

All Commanding Officers and other accountants send in *requisitions* for such stores as may be necessary to keep up the equipment of the corps or establishments under them.

All stores, excepting those enumerated below, are requisitioned quarterly by the following dates :—

1st March,
1st June,
1st September,
1st December.

The exceptions are the following :—

Artificers' tools	}	requisitioned yearly by the 1st March.
Stable necessities		
Articles for the repair of arms, accoutrements, harness, and		
saddlery		
Paint for carriages, &c.	}	requisitioned yearly by the 1st Sep- tember.
Veterinary stores		
Ammunition	}	requisitioned half- yearly by the 1st March and the 1st September.
Camp equipment and intrench- ing tools		
		requisitioned yearly, at home stations by the 15th March, abroad by the 15th September.
		requisitioned when required.

Requisitions are all made out in duplicate and are sent direct by Commanding Officers to the Senior Ordnance Store Officer. The forms to be used vary with the nature of the stores, and in corps of Cavalry, Artillery, Engineers and Infantry are the following :—

	Arms	Army Form G 820
	Accoutrements and Pioneers' appointments	„ G 952
	Musical instruments and signalling implements	„ G 1041
	Camp equipment	„ G 968
	Equipment in general . .	„ G 997
All services	Materials for the repair of accoutrements . . .	„ G 957
	Materials for the repair of equipment in general . .	„ G 1027
	Ammunition, blank, gun and small-arm practice	„ G 804
	Ammunition, small-arm, ball	„ G 815
	Ammunition, small-arm, for recruits	„ G 814
	Artificers' tools	„ G 1047
Mounted ser- vices only	Harness, saddlery, and stable necessities . . .	„ G 1012
	Materials for the repair of harness and saddlery	„ G 1037
	Veterinary stores	„ G 1053
Cavalry, Gar- rison Artil- lery and In- fantry only	Materials for browning arms	„ G 825
All services except Ar- tillery . .	Materials for the repair of carriages	„ G 979
Artillery only	Gun ammunition for recruits	„ G 808
	Ordnance stores in general	„ G 888
Horse and Field Artil- lery only .	Materials for the repair of carriages	„ G 976
	Gun and rocket ammu- nition	„ G 806
Engineers only . .	Ordnance and special stores	„ G 988

The Army Forms G 997 and G 1027 are used in demanding all stores for which special forms of requisition are not provided. Also, when only a *few* stores are demanded, they may be all inserted together on one or other of these two forms (according to their nature), whether there be or not special forms for some or all of the stores. This is done to avoid the multiplication of requisitions.

When the proper Army Forms are not available, requisitions may be made out in manuscript in the same form.

Besides the periodical requisitions, sent in at the dates before given, special requisitions are immediately forwarded by the Officer Commanding a corps ordered abroad for any stores that may be needed to complete his equipment to the establishment laid down for the service his corps is ordered upon. These requisitions should be sent in as early as possible to the Senior Ordnance Store Officer, so that, if he cannot himself supply all the stores, he may have time to obtain them from Woolwich.

Also, at other times, circumstances may make it necessary that equipment stores should be demanded at *any* time. These intermediate requisitions, however, are to be avoided as much as possible and should only be necessary in rare emergencies.

The same Army Forms as for ordinary requisitions are used in demanding equipment in the exceptional cases above alluded to.

Detachments of corps are furnished by the head-quarters of their corps with equipment; but it may happen that it will be more convenient to supply any new stores required by a detachment *directly* from the Ordnance Store reserve depot, instead of passing them round to the detachment by way of the head-quarters. In this case, the officer commanding the detachment makes out requisitions to which he obtains his Commanding Officer's signature. On these requisitions he may be supplied directly. He gives a temporary receipt to the Ordnance Store officer who supplies the stores, and apprizes his Commanding Officer that the articles have been duly received. The receipt and delivery

vouchers then pass between the Ordnance Store officer and the Commanding Officer of the corps and the issue is treated as one to the latter officer.

The technical designation of every article of stores is published (together with its value) in the 'Priced Vocabulary of Stores;' and, to avoid any mistakes in responding to demands, it is ordered that these designations are to be strictly adhered to in making out requisitions.

Requisitions for stores or ammunition of which the value is recoverable from the corps are to be noted in the column of remarks, with the purpose for which the articles are required (as, for instance, to replace losses); and the note should also state in what period of the corps' pay-list the value will be credited to the public.

When a corps is about to leave a District before any stores which may have been requisitioned have been issued, the Commanding Officer prepares a list of the stores and obtains the signature of the Senior Ordnance Store Officer to it as a certificate that the stores have not been drawn although requisitioned. On arrival the Commanding Officer forwards the list to the Senior Ordnance Store Officer of his new District, who accepts the list instead of requisitions as authority for issuing the stores.

Stores for the equipment of corps of troops are usually consigned from Woolwich *in transit* (see p. 160) to the Ordnance Store Officer in charge of the nearest reserve depot in the District, and by him passed on to the Commanding Officer.

The various methods by which stores may be transmitted have already been detailed in speaking of the District duties of the Ordnance Store Department (see p. 164).

As soon as a consignment of stores is received at the head-quarters of a corps, it is examined by the Commanding Officer and by another officer detailed by him for the duty.

The first duty of these officers is to examine the packages, comparing them with the number given on the convoy note, bill of lading, or carrier's note, produced by the person in charge during transit. This person is present at the examina-

tion. The deficiency of any parcel would, of course, be immediately noted on the document. Each package is then weighed and compared with the weight marked on the outside. Any discrepancy in weight would also be noted on the carrier's note or corresponding document. Next, the packages are closely examined in order to ascertain that there has been no damage from wet or other causes, and no tampering with the packing during transit. Any suspicious indications of this kind would be noted (as in the cases of deficiencies in number or discrepancies in weight) and pointed out to the carrier or the person delivering the stores. The carrier is allowed to be present when any package bearing any such appearances is opened. But if all should outwardly appear to be correct, his note or bill of lading is signed, and he goes away.

Except for verifying the contents of a doubtful package, as above stated, the packages are kept unopened until the regular receipt and delivery vouchers arrive. When the vouchers are received, the two officers before spoken of again attend to witness the opening, and verify the details of the consignment.

The packages are then opened, except such as contain small-arm ammunition and gunpowder and hermetically closed cases inclosing combustible stores, such as fuses, tubes, &c. The contents of each package are counted over and compared with the packing note placed within it, and the total quantities with the receipt voucher. The condition of the stores is examined. The boxes of ammunition or cases of combustibles are assumed, for the time, to contain what they purport to contain, and are taken on charge as correct until the stores are wanted for use, when, as each package is opened, its contents are verified and deficiencies or damages reported.

The stores issued to a corps as equipment are not necessarily *new*. It is sufficient if they be *serviceable*. If, on examination, the officers entertain any doubts as to the serviceability of the stores, the Commanding Officer *must* take objection to the stores before he signs the receipt voucher.

But, if no objection arises as to the stores, the receipt and delivery vouchers are compared together, the former is signed by the Commanding Officer and returned to the Ordnance Store officer transmitting the consignment; the delivery voucher is guarded and the stores are then *on charge*.

If a Commanding Officer considers that the stores sent to him for the equipment of the corps he commands be unserviceable, or if any deficiency or damage be discovered, he informs himself as fully as possible as to the circumstances, and reports to the Senior Ordnance Store Officer for the information of the General Officer Commanding. If the General be not satisfied, he assembles a court of inquiry to investigate the case.

The stores, or such of them at least as may be accepted as serviceable, or pronounced to be so, are, either immediately or ultimately, taken on charge and entered as receipts in the corps's equipment ledger.

With the exception of such materials as are allowed to be drawn for the purposes of repairing stores, of preserving them or cleaning them, and expended for these purposes, and with that of ammunition, all articles of equipment are assumed to be at all times *in use*. That is to say, that (with the exception of the above-mentioned materials) it is not contemplated that any reserve stock of stores shall be kept up in regimental charge. Of course, some of the equipment may only be used periodically (as, for instance, articles for musketry instruction, &c.), and stores which are to be returned may sometimes be in store pending disposal.

As for clothing, so also for equipment; the Quartermaster is the Commanding Officer's agent. It is his duty to take charge of all equipment which may be, as above stated, in store, and of the ammunition in the regimental magazine, and to keep the accounts, prepare the correspondence and other documents connected with the equipment, &c. But the Commanding Officer is himself alone responsible to the higher authorities.

All Government stores are marked, before they are issued to regiments and other corps, with the broad arrow under

the letters W.D. Arms and accoutrements are in addition marked with the date of issue. Such part-worn accoutrements which may, being serviceable, be re-issued as equipment are marked with the letters P.W. and the date of re-issue, in *red* ink, previous to issuing them to corps.

On receipt by the corps, *corps marks* are added to those already on the stores, and also a special number on each separate article by which it can be identified. The corps marks and numbers placed on articles forming the individual equipment of men and horses (such as arms, accoutrements, saddlery) may be *indelible*; on other stores they are not to be so. As a *general* rule, no allowance is made for marking equipment, but there are a few exceptions; these, with the rates chargeable, are given in section XVI. of the 'Equipment Regulations, 1881.'

Arms and accoutrements are made up into *sets*; each set receives a number which should be that marked on each article of the set. This number is one of a series running from '1' upwards to the full complement of sets allowed the corps. No blanks are left in this series of numbers, and if by any chance an article be lost, that which replaces it takes the number of the set. The numbers have no connection with the regimental numbers of the men who use the sets.

When the articles to be issued to the men have thus been arranged in sets and marked, the sets are entered in the order of their number in the 'register of arms and accoutrements.' A set is then issued to each man, who should be allowed to inspect it and make his remarks upon it previous to taking it over.

The men of a corps are variously equipped, according to their respective ranks or appointments. It would be impossible to give the detail of the equipment of every position in the Army in our limited space, but the following tables state that of those ranks in each branch which it will be most useful to know.

These articles are common to all corps of Cavalry of the Line. In Lancer regiments, Corporals and Privates have, in addition, a lance (arms), and all ranks a girdle (accoutrements). In Hussar regiments, all ranks have a sabretache (accoutrements), besides the articles mentioned in the table.

Horse and Field Batteries of Royal Artillery.

Each soldier mentioned below	Horse		Field		
	All ranks except Drivers	Drivers	Non-commissioned officers, acting Bombardiers, Trumpeters, Farriers, Shoeing-smiths	Gunners (except acting Bombardiers)	Drivers (except acting Bombardiers)
<i>Arms.</i>					
Sword bayonet and scabbard . . .	—	—	—	1	—
Sword and scabbard	1	—	1	—	—
<i>Accoutrements.</i>					
Sword-belt	1	1	1	—	—
Sword bayonet belt (with frog for Gunners)	—	—	—	1	1
Sword-knot	1	—	1	—	—
Haversack	1	1	1	1	1
Water-bottle	1	1	1	1	1

Every mounted man in the Cavalry, Artillery, Engineers, and Commissariat and Transport Corps has also in charge a set of saddlery, which consists of the articles given below. The differences observable between the several branches are due to the fact that Lancers require certain extra articles, and that the troop horses of the Royal Artillery and Commissariat are provided with gear which enables them to be utilised on emergencies for draught purposes.

	Number composing a set			
	For Cavalry	For Royal Artillery and Transport Companies	For Royal Engineers	
Bits, bridoon with rein	1	1	1	{Lancers only
Breast { pieces, leather, Maude's	—	1	—	
plates, with neck strap	1	—	1	
Bridles, complete	1	1	1	
Buckets { carbine	1	—	—	
lance	2	—	—	
Cases, horseshoe, single	2	2	2	
Collars, head stall	1	1	1	
Cruppers	1	1	1	
Girths	1	1	—	
Irons, stirrup, { with lance buckets	2	—	—	{Lancers only
single { without "	2	2	2	
Leathers, stirrup	2	2	2	
Logs, iron, 2lb.	1	1	1	
Numnahs, felt	1	1	1	
Pannels, saddle, stuffed pairs	1	1	1	
Reins, chain	1	1	1	
Saddles, universal.	1	1	1	
Skins, sheep	1	1	1	
{ carbine, protecting	1	—	—	{Lancers only
case, shoes, single	2	2	2	
cloak { centre	1	1	1	
and wallet	2	2	2	
Straps- girth	4	4	—	
lance bucket	2	—	—	
supporting, } front	—	2	—	
Maude's } rear	—	1	—	
trace, breast harness	—	2	—	
Surcingles { lasso with tugs	—	—	—	
leather	1	1	1	
Traces { breast, harness, rope	—	2	—	
lasso, 20 or 30 feet	—	—	—	
Tugs, trace, breast harness	—	2	—	
Wallets, universal, pairs	1	1	1	

Garrison Batteries of Royal Artillery.

	Each Battery Serjeant- Major and Serjeant	Each Corporal. Bombardier and Gunner	Each Trumpeter
<i>Arms.</i>			
Carbine	1	1	—
Sword bayonet	1	1	1
<i>Accoutrements.</i>			
Carbine, sling	1	1	—
Sword bayonet, belt with frog	1	1	1
Valise and braces	1	1	1
Pouch (buff)	1	1	—
Bag (ammunition)	—	1	—
Haversack	1	1	1
Water-bottle	1	1	1
Set of straps: water-bottle, pair of great-coat, mess-tin, supporting valise	1	1	1

It may be noted here that the mounted soldier's valise forms part of his *necessaries* ; that of the dismounted man is part of his *equipment*.

These tables refer, of course, only to the personal equipment of the warrant officers, non-commissioned officers, and men ; in short, to the *sets* of arms and accoutrements entered in the 'register of arms and accoutrements' and to those of horse equipment for riding-horses.

Besides these things, for which the men are responsible to the Commanding Officer, there remains a vast mass of articles for the general use of the corps or of its troops and companies.

The men are chargeable if they lose, make away with, or damage any article of their equipment. Unlike clothing, which varies in value according to its state of wear, the value of equipment always remains the same. The full value of every article is recorded in the 'Priced Vocabulary of Stores,' 1882 ; and when an article is not forthcoming, the soldier responsible for it is charged this value. By special provision, however, of the 'Royal Warrant on Pay and Promotion,' 1882, no soldier can be charged more than

Battalions of Infantry.

Each soldier mentioned below	Serjeant-Major	Staff-Serjeants except Pioneer Serjeant	Colour-Serjeants and Serjeants	Corporals and Privates	Band (Corporals and Privates), Drummers, and Buglers	Drivers	Pioneer Serjeant and Pioneers
<i>Arms.</i>							
Pistols, revolver	1	—	—	—	—	—	—
Sword with scabbard (Staff Serjeant's pattern)	1	1	—	—	—	—	—
Sword bayonet and scabbard Rifle	—	—	1	1	—	—	—
Bayonet and scabbard (common)	—	—	—	1	—	—	—
Sword with scabbard (Drummer's and Bugler's pattern)	—	—	—	—	1	—	—
Sword with scabbard (Pioneer)	—	—	—	—	—	—	1
<i>Accoutrements.</i>							
Revolver case	1	1	—	—	—	—	—
Sword-belt (Staff-Serjeant's pattern)	1	1	—	—	—	—	—
Sword-knot	1	1	—	—	—	—	—
Whistle	1	—	1	—	—	—	—
Rifle sling	—	—	1	1	—	—	—
Waist-belt with frog	—	—	1	1	1	—	1
Pouch (20 rounds)	—	—	2	2	—	—	—
„ (24 „)	1	1	—	—	—	—	—
Bag (ammunition)	—	—	1	1	—	—	—
Haversack	1	1	1	1	1	1	1
Valise with braces	1	1	1	1	1	1	1
Water-bottle	1	1	1	1	1	1	1
Set of straps: water-bottle, mess-tin, pair of great-coat, supporting valise	1	1	1	1	1	1	1

Pioneers carry a special equipment in addition

forty shillings on account of damage to, destruction of, or loss of, a Martini-Henry rifle or carbine.

Frequent inspections of the equipment by, or under the orders of, Commanding Officers are necessary to ascertain its complete efficiency or secure its timely repair.

When a change of Commanding Officers happens in a corps, the officer giving over command and the officer taking it over verify the equipment on charge by inspecting it and

comparing the numbers forthcoming with those shown to be on charge by the equipment ledger. A certificate in duplicate, according to a form given in Appendix I. of the 'Equipment Regulations,' as to the quantity, condition, and correctness of appropriation of the stores is then signed by both officers and forwarded to the General Officer Commanding by the officer assuming the command. Lists of deficiencies and surplus articles (if any such discrepancies are discovered) are made out and, with such explanations as can be afforded by the officer giving over command, are appended to the certificate. The General forwards one copy of these papers to the Secretary of State, and returns the other to the officer who has assumed command to accompany the first rendering of his equipment accounts.

Unless it can be shown to the satisfaction of a court of inquiry or court-martial that any loss of equipment is rightly chargeable to some other person or to the public, deficiencies on transfer of command must be made good by the officer who gives over the command.

If a difference of opinion should arise between the officers respectively giving over and taking over the command of a corps, either of them may apply to the General Officer Commanding for the assembly of a board of survey to consider the matter.

Arms and accoutrements once marked by a corps are never transferred to another in *time of peace*, although they may be so in war time. Exceptionally, however, the personal equipment of men of the Commissariat and Transport Corps or of the Ordnance Store Corps may be transferred from company to company.

Other articles of regimental equipment are only transferred from one corps to another by special authority. Whenever it is possible, an Ordnance Store officer is present at the transfer, and both the accountant delivering and he receiving the stores carefully inspect them either personally or by deputy.

The most frequently occurring case of transfer of equipment in peace time is when mounted corps relieve one

another on home and foreign service. It has been said (p. 285) that *horses* are on these occasions transferred ; and when this is the case, the horse *equipment* is transferred also. So, too, with the harness and ordnance stores of Field batteries of Artillery.

The small-arm ammunition ordinarily held on charge by corps of troops is classified as 'service' and 'practice and exercise' ammunition. That for service is kept for use during any emergency that may arise ; and from this stock are also taken the cartridges given out at every guard-mounting to the men on guard. All arms receive and keep up a service stock of 20 rounds of ball cartridge per rifle or carbine of the establishment, and of 24 rounds per revolver. Excepting such quantities as may be in use, this ammunition is placed in the magazine in charge of the Quartermaster.

As to ammunition for practice and exercise the following is the proportion issued yearly.

Corps	Rounds				Remarks
	For each trained soldier		For each recruit officer or man		
	Ball	Blank (rank and file only)	Ball	Blank	
Cavalry	160	50	260	40	{ Whenever authorized to be instructed in Musketry
Artillery { Garrison	40	20	50	20	
{ Horse & Field	10	10	20	20	
Engineers	160	60	260	40	
Infantry	160	60	260	40	
Commissariat and Transport and Ordnance Store	80	—	70	40	

Rangoon oil and old sheeting is supplied among the stores as 'materials for cleaning arms,' and are issued periodically to each troop or company by the Quartermaster in prescribed proportions, a reckoning of this expenditure being kept by him.

Rifles and carbines are 'browned' every two years. Materials are provided for this purpose also. The work is done, in those corps having Armourer-Serjeants, by those non-commissioned officers free of charge as part of their ordinary duties. In those corps which have none (as batteries of Artillery) the same course is followed as below stated in the case of repairs to arms.

The field guns of Artillery are browned also every two years by the battery artificers, or those of the nearest battery available.

A certain proportion of dubbing, soft soap, &c., is allowed yearly for the preservation of squad-bags, harness, and saddlery.

Carriages, wagons, &c., are painted annually, without charge, by the regimental artificers. Paint and other materials are provided for this purpose.

Working pay is, in certain cases, allowed to soldiers who assist the Artificers in those operations.

The whole equipment of a corps is repaired as it may require it, as far as possible, by the Artificers of the corps: the arms and metal work by the Armourer-Serjeant, the leather work by the Collar-Maker, Saddler, Shoemaker, &c. &c.

In corps not having Armourer-Serjeants, the Commanding Officer applies to the General Officer Commanding in the event of his arms requiring repair. The Armourer-Serjeant of some corps in the command is then detailed to do the work, or, if the services of an Armourer-Serjeant are not available, the Commanding Officer is ordered to hand over the articles requiring repair to the Ordnance Store Department.

When, however, the barrel of a rifle or carbine is damaged, the whole arm is exchanged and not repaired regimentally.

For the repair of accoutrements the following annual allowance is made :—

12s. per company or battery.

18s. per depot company of Royal Engineers.

20s. per Infantry regimental depot.

Parts of articles which remain serviceable when the other parts are lost or worn out are retained to be used in repair.

The parts of articles of equipment furnished by the War Department to be worked up in repairs are issued gratis for those repairs only which are chargeable to the public. Repairs necessitated by the misconduct or carelessness of the men are paid for by them, and the charge includes the cost of renewal of any parts which it may be necessary to replace.

When any repairs to equipment are necessary which would involve the issue of working pay, or which must be done by contractors or other persons on payment, the Commanding Officer sends in a requisition to the Senior Ordnance Store Officer, stating the nature of the work to be done and the cost of getting it done regimentally at regular working pay rates or that for which he can get it done by local agreement. The Commanding Officer is then informed how the work is to be done. If it is decided that it shall be done regimentally, he certifies, on the completion of the work, that it has been carried out satisfactorily. This certificate is on the original requisition which has been returned to him, and which then serves as a voucher to the regimental Paymaster's accounts in debiting the War Office with the amount of the necessary disbursement.

The renewal of trumpet-strings, bugle-strings and drum-heads are, in the Cavalry and Infantry, charged to Trumpeters, Buglers, and Drummers, whose pay is, for this reason, 2*d.* a day in the Cavalry and 1*d.* a day in the Infantry higher than that of Privates of their own arm. In the other branches of the service, Trumpeters and Buglers are not chargeable with these articles. The bulk of the horseshoes and nails necessary for affixing them is manufactured, in mounted corps of troops, by the Serjeant-Farriers, who receive an allowance to cover the cost of iron and fuel expended. But as, on service, these articles must be provided ready-made in certain sizes and fitted, it has been thought advisable (see Clause 85, Army Circulars 1881) to order that every corps shall draw a fixed proportion of the variously sized horseshoes from the Ordnance Store Department in peace time.

The value of these stores is credited to the War Office in the pay-list.

Certain articles of equipment have fixed periods of duration assigned to them which are those for which they usually remain in a serviceable condition ; but it by no means follows that at the expiration of these periods they are to be considered as unserviceable. These periods are merely *guides*, indicating, to all concerned as accountants, the time which these articles *ought* to remain in a serviceable condition. Moreover, as regards the greater number of articles, no specific time of duration is laid down. Therefore no Commanding Officer is held to be justified in requiring that he be relieved of the charge of certain articles of equipment simply on the ground that they have been in use this or that time. Any application of the kind must be on the ground that the articles are unserviceable or that orders have been received for their return.

A Commanding Officer may assemble a regimental board of officers to assist him with its opinion as to the condition of stores ; but it must be borne in mind that no *regimental* board can condemn stores. A *garrison* board is the only one which can do so. The usual procedure, when the Commanding Officer has arrived at an opinion that stores are unserviceable, is for him to apply to be relieved of them by the Ordnance Store Department. If the Ordnance Store officer who receives them sees no reason to differ with the Commanding Officer's opinion that they are unserviceable, they are put aside in the reserve depot and, in due course, brought forward for condemnation by the next periodical board of survey.

On the other hand, when it has been notified to a Commanding Officer that stores have been withdrawn from the service through having become obsolete or whenever he receives orders to return stores of any kind, it becomes his duty to apply to the Ordnance Store Department for the withdrawal of the articles. In so doing the authority for the return to store must be quoted on the application, which, further, gives a description of the stores, states the quantity

to be returned and the time they have been in use. It is the Commanding Officer's duty to make arrangements for the conveyance ; which means, not that he is precluded from applying for Commissariat or any other kind of transport, but merely that it is *his business* to move in the matter.

The officer returning the stores sends, on the same day that they are despatched, receipt and delivery vouchers (on Army Form G 1033) to the Ordnance Store officer who is to receive them. As in the case of all stores consigned from a lower charge to a higher, the columns detailing the condition of the stores are not to be filled up ; the total column *only* is completed. On receipt of the stores they are examined by the Ordnance Store officer, who fills in the descriptive columns according to the state in which he finds the articles. He then signs and returns the receipt voucher if it be found to be correct.

Vouchers from a distance are invariably sent *by post*. As, in any case, they do not travel with the stores returned themselves, and as, moreover, the articles must be checked over and examined in detail before receipt vouchers are returned, it becomes necessary that the officer delivering them to the Ordnance Store officer should receive from the latter a temporary receipt pending the due exchange of vouchers. As there has been no examination, so this receipt is one for quantities only.

All stores forming part of the equipment of a corps are, then, to be returned to the Ordnance Store Department as soon as they become unserviceable or are called in by superior authority as obsolete. Further, as the equipment of a corps is intended to comprise only the exact quantity of articles prescribed by the regulations, all surplus stores must also be returned.

While speaking of vouchers, it may be well to mention some rules regarding them which, unfortunately, are not always so strictly observed as they should be.

No correspondence or memoranda, other than what is prescribed by the regulations, should ever appear on the paper of a voucher.

In the event of an officer receiving a consignment of stores, which does not agree, on comparison, with the vouchers relating to the consignment, he must return both receipt and delivery voucher (the former unsigned) to the consignor *unaltered*. He makes his remarks on a *separate* paper which he sends with the vouchers. After the case has been settled between the officers, either by their agreement or by decision of superior authority, the *consignor* makes any necessary alterations in the two vouchers, initials those on the delivery vouchers and again forwards both vouchers to the consignee, who then initials the corresponding alterations made by the consignor on the receipt voucher, signs it and returns it to the latter officer.

No *coloured* ink or pencil is to be used upon vouchers, either in making ticking marks or otherwise. This may seem a trivial point, but the infraction of the rule may lead to much confusion; for, when the accounts are rendered, the vouchers are ticked and checked in different colours by the officials of the Central Administration according to their own rules.

Such certificate vouchers used in equipment accounts as are not at the same time *expense* vouchers have no prescribed form. They are merely ordinary certificates in manuscript. As regards other vouchers, the forms used are the following :—

Receipt and Delivery Vouchers.

Arms	G 830
Accoutrements and Pioneers' appointments .	G 951
Musical instruments	G 1040
Harness and saddlery	G 1010
Artificers' tools	G 1046
Camp equipment	G 971
Equipment in general	G 1033
Stores in general (Royal Artillery only) .	G 884
Ordnance, barrack and special stores (Royal Engineers only)	G 987
Miscellaneous stores (Royal Engineers only) .	G 994

364 ELEMENTS OF MILITARY ADMINISTRATION.

Materials for repairing arms	G 828
„ browning arms	G 822
„ repairing accoutrements	G 956
„ repairing harness and saddlery	G 1011
„ repairing carriages (all services except Royal Artillery)	G 977
„ repairing carriages (Royal Artil- lery only)	G 1056
Ammunition	G 809

Transfer and Conversion Vouchers.

Articles manufactured from materials for re- pair	G 959
All other stores	G 1049

Expense Vouchers.

Equipment in general, also small-arm ammuni- tion	P 1925
Ammunition, gun	G 904
Materials for repairing arms	G 826
„ browning arms	G 823
„ repairing accoutrements	G 955
„ repairing harness and saddlery	G 1009
„ repairing carriages (all services except Royal Artillery)	G 978
„ repairing carriages (Royal Artil- lery only)	G 1061

Articles of equipment damaged, lost, stolen, destroyed, &c., are written off charge every month (after all due formalities) by expense vouchers on Army Form P 1925. Separate copies of this expense voucher must be used for stores struck off charge the cost of which is to be borne by the public and for those the value of which is to be recovered from the troops.

When the public is to bear the cost, the money columns need not be filled in. When the losses, &c., are attributable to deserters, a nominal list of the men who have deserted during the month is inserted at the foot of the voucher.

When articles have been damaged or lost and the cost of the damage or loss is chargeable to individuals, these articles are duly entered every month on a distinct copy of the expense voucher form P 1925. The value of each article is, in this case, entered against it. Also, the period of the pay-list in which the money will be credited to the public is mentioned and reference is given to the report of the court of inquiry upon the loss. In this form, the voucher will justify the ledger entries striking the articles off charge. But something more is needed; for the money must be stopped from the men. Consequently, the entries on Army Form P 1925 are copied on to the 'return of stoppages of articles lost' (Army Form P 1954) which is passed to the Paymaster and appended to the pay-list account for the same period as noted on the corresponding voucher P 1925. In short, Army Form P 1925 serves as a voucher for the *equipment ledger* and justifies the striking off charge, while Army Form P 1954 serves as the corresponding *pay-list* voucher, justifying the stoppages being made against the men.

When an article of equipment becomes unserviceable as a whole, certain parts of it or fittings attached may, nevertheless, be as good as ever. It was said before that when this occurs, the portions which are needed to replace the destroyed, lost, or damaged parts are alone demanded and the old fittings are fixed to the new parts.¹ Such portions of the unserviceable parts as may remain, are all returned to the Ordnance Store Department, to be dealt with as old metal, &c., in the manner described when speaking of the proceeds of broken-up stores (see p. 177). There are a few exceptions to this rule, as, for instance, stable necessities which, when worn out and unserviceable, need not be returned to store upon being replaced by new articles.

It is hardly necessary to say that materials provided for the purpose of cleaning, lubricating, browning, painting, &c., equipment, being intended to be expended, cannot by their

¹ Except when a Martini-Henry rifle barrel is damaged; when the *whole* rifle or carbine is exchanged.

nature ever be returned ; but, as regards materials provided for repairs, certain unused residues of these articles are returned. These are the following :—

Cuttings from { canvas, cloth or serge ;
leather or sheepskins ;
numnahs ;

Saddle flaps ;

Hair ;

Junk ;

Saddlery seats ;

Metal work (fragments of brass, copper, iron, &c.).

Ninety per cent. of the empty ball-cartridge cases issued to every corps are to be returned to store.

All packages which have contained stores consigned to regiments or other corps are taken on charge until they can be returned, when they are again struck off charge. It is well to remember that the packages are always to be entered on the vouchers. Before returning boxes, barrels, or other packages which have contained combustibles, they must be carefully examined so as to ascertain that no iron nails have been driven into them and that they are free from grit or dirt. The wooden hoops are on no account to be stripped off powder barrels.

Shells are, if filled, *emptied* and the powder *wetted*, before either are returned to the Ordnance Store Department.

The course followed when a Commanding Officer returns stores as unserviceable which the Ordnance Store Officer considers are fit for service, has been already detailed in dealing with the Ordnance Store Department in the District, as has also that of stores returned as unserviceable through fair wear and tear, which appear to the Ordnance Store Officer to have become so through ill-usage or neglect (see p. 169).

We must also refer the reader to the same part of this book for the procedure to be followed when stores on charge are lost, stolen, or in any way become deficient, or

when they are damaged or rendered unserviceable otherwise than by fair wear.

When a corps leaves a station, it hands in to the Ordnance Store Department any stores which it may have received from that Department for local use or on loan, but, as a general rule, it keeps all its equipment. With respect to *ammunition*, however, there is an exception ; all ammunition is handed in except so much as may be required to furnish all guards and escorts with twenty rounds per man. Also, *very bulky stores*, which would cost much to transport, may be handed in to Ordnance Store charge. In this case the Commanding Officer receives a receipt from the Ordnance Store officer which enables him to draw similar articles to those handed in, from the Ordnance Store Department at his new station after arrival. But, before handing in articles of equipment to avoid cost of carriage, it must be ascertained that the Ordnance Store Department is in a position to replace them at the new station ; for if they cannot be replaced they must go with the corps, which may, however, claim the cost of extra carriage.

When a corps of troops is about to proceed from home to India or has just returned home therefrom, a careful survey of the whole of the equipment which is to be taken out with the corps or has been brought home by it, is taken by two officers appointed, the one by the Secretary of State for War, and the other by the Secretary of State for India. When a corps is about to proceed to India from a Colony or has just arrived in a Colony from India, a board of survey takes the place of the officer appointed to act for the Secretary of State for War, and the India Office is given the opportunity of despatching or not an officer to act on its behalf. The board of survey is composed of the following officers :—

A field officer of the regiment, president.

A Captain of the regiment	. } members.
An Ordnance Store officer	

The exact proceedings of the survey are described in Appendix II. of the 'Regulations for the Equipment of the Army,' 1881. The object of it is to arrive at an exact valua-

tion of the equipment, which is property about to be transferred from the Imperial Government to the Indian, or *vice versa* ; and this is necessary, because an exact account must be kept of all values, whether in money or stores, passing between the two Governments ; the two revenues being independent of one another.

Troops in the *Colonies* remain on the Imperial establishment, and therefore this transaction is not necessary when corps pass between home and these stations.

Books, Accounts, &c.

The books kept up by the Quartermaster of a corps (or by the Officer Commanding himself, in batteries of Artillery and troops and companies of Engineers) in which the equipment accounts are recorded, are the following :—

1. Equipment ledger ;
2. Register of arms and accoutrements ;
3. Demand book (Army Book 243) ;
4. Work book (Army Book 244).

Also, every Commanding Officer is furnished with a copy of the ‘ Regulations for the Equipment of the Army,’ 1881, and with the ‘ Priced Vocabulary of Stores,’ 1882.

The ‘equipment ledger’ is the book containing the enumeration of all the equipment stores of the corps, and the account of their being taken on charge or struck off charge. The form of this book necessarily varies according to the arm or branch of the service, for the equipment of the different arms is itself very different ; for instance, it is obvious that a book with columns to contain the enumerations and transactions concerning the immense varieties of stores on charge of batteries of Field Artillery or by a Pontoon troop of Royal Engineers would be needlessly complicated if used for a battalion of Infantry or regiment of Cavalry. The books actually in use are :—

Cavalry	.	.	.	.	.	Army Book	164
Artillery	{	Depot batteries	.	.	„		241
		Horse and Field batteries	.	.	„		183
		Garrison brigades	.	.	„		242
		Siege train	.	.	„		240

Royal Engineers	{	Garrison companies	Army Book	250
		Siege train	„	232
		Staff	„	253
		Troops and Field companies	„	254
Infantry	{	Battalions	„	239
		Regimental depots	„	239A

Other books are provided for the use of departmental troops.

As soon as stores have been received and accepted as serviceable by the officers whose duty it is to examine them, as aforesaid, they are entered as receipts in the proper columns on the debit side of the equipment ledger folios, the entries being made from the receipt vouchers. A reference in the proper columns against each entry shows the number of the voucher which is the authority for bringing the article on charge.

The receipts in the equipment ledger will almost invariably be entries of stores received from the Ordnance Store Department. Nevertheless, there may be rare entries of equipment received on transfer from other corps ; for it has been stated that such transfers, although by no means common, *may* take place. There will also probably be occasional entries of stores brought back on charge which, having been written off (after all due formalities) as lost or destroyed (by deserters, or otherwise accidentally), are found and again brought on charge. Further, when articles of equipment have been manufactured regimentally out of materials for repair or other stores on charge and the newly-made articles are themselves brought on charge, they will occasion entries of another kind in the ledger.

The vouchers supporting the entries of receipt will be the delivery vouchers from the Ordnance Store Department ; those from corps transferring the equipment ; the ‘ certificate ’ vouchers bringing on charge again stores which had been struck off it ; and, finally, in the case of stores manufactured out of articles already on charge, ‘ transfer and conversion ’ vouchers.

The issues recorded in the equipment ledger are noted in

a similar manner to receipts. The entries will be of the following kinds.

1st, Entries of stores returned to the Ordnance Store Department, either as unserviceable, or as surplus, or under direct instructions, or because the corps is leaving the command. 2nd, There may be, very exceptionally, entries of issue of stores transferred to other corps. 3rd, Of stores lost, deficient, destroyed, made away with, &c., when (after all due formalities) authority has been received to strike them off charge. 4th, There further may be records of stores written off charge as expended. 5th, Stores written off because they have been converted into other articles (in which case they simultaneously appear on the other side of the account as receipts in another form on conversion).

The vouchers for issues are kept in a similar manner to that followed for receipt vouchers. They will consist of, in the first case mentioned above, receipt vouchers from the Ordnance Store Department; in the second case, of similar vouchers from corps to which stores have been transferred; in the third and fourth cases, of expense vouchers; and, in the fifth case, of either certificate, or transfer and conversion vouchers.

The vouchers are all numbered in two series; one for receipt, the other for issue, vouchers, in each of which the vouchers are numbered consecutively, according to date, from 1 upwards.

The entries in the ledger bear references to the numbers of vouchers and the vouchers themselves refer to the folios of the ledger, so that any record of receipt or of issue may be readily verified or checked by turning from the ledger to the voucher or *vice versa*.

When stores are lost, stolen, or unaccountably disappear, they are, after all due formalities have been observed as to any possible recovery of the value, written off charge by means of an expense voucher duly certificated. If any such stores should be recovered, no alteration is ever made in previous entries, but the articles are brought on charge again by another certificated voucher.

When stores are lost by the fact that a deserter has carried them away, the articles are written off charge in the ledger (after due formalities as before stated) and the loss is one which the public must bear if the deserter is not apprehended or does not return. If the deserter returns, bringing back the article, it is simply written on again, as before stated. But if the man rejoins without bringing back the missing article, the loss is one which should not be charged to the public but to the deserter, who, being now present, can be made to pay ; therefore, the article is, as a matter of form, brought on charge again to relieve the public, and simultaneously struck off charge as to be made good by the deserter.

The stores issued to corps to be expended in repairs, cleaning, &c., are written off charge by means of *expense vouchers*. To justify those expense vouchers is the object of the 'daily work book.'

This book is a daily account of the work done in the repairing, cleaning, &c., of equipment by the regimental Artificers ; and it shows among other things, the amount of materials used up in each job. In it is also inserted the work done in manufacturing any new articles of equipment ; and in this case an entry is made of the certificate voucher by which an article, when completed, has been brought on charge, and also of the ledger folio in which the article appears in the equipment ledger. The daily work book is open to the inspection of the Senior Ordnance Store Officer of the District.

The work book is itself checked by the 'demand book.' This book contains the entries of all materials issued from the Quartermaster's store for cleaning, repair, &c., to Artificers. Every issue is to be initialed by an officer detailed by the Commanding Officer for the purpose of superintending expenditure of this kind. The work book should show that all the stores periodically demanded and entered in the demand book have been properly expended. Thus, in a corps of troops, the demand book answers the same purpose as is fulfilled in an Ordnance Store reserve depot by the 'expenditure journal' (see p. 184) ; that is to say, that it accounts for

the disappearance of consumable stores (except ammunition) and justifies the expense voucher in which these stores are quarterly summed up in order to be written off charge in the equipment ledger, just as similar stores are written off monthly in the reserve depot 'store ledger.'

Ammunition expended is not entered in the demand book, which is one for articles issued to Artificers only. Separate expense vouchers are used for ammunition. These vouchers are, at the same time, *certificate* vouchers; for they bear their own justification in the form of a certificate, signed upon each by the Commanding Officer, that the ammunition has been expended in accordance with the 'Equipment Regulations.'

The 'register of arms and accoutrements' is the book in which is kept up a record of all the *sets* of equipment articles which are in possession of the men. Separate columns are allotted for the separate articles forming the sets, and one column gives the name and number of the soldier holding each set. As each set of personal equipment has a kind of 'history' of its own, room must be allowed for the various incidents in this history to be entered as they happen. Thus, half or one-third of a page in depth of the register may be ruled off and allotted to each set; the articles composing the set and the name of the man holding them being entered, when starting a new book, as high up in the space as possible. The articles are entered (in the vertical columns headed by their designations) by inserting their *dates of issue*; to write the number of the article would be useless, since the number is the same for the whole set and is taken up by any article put into it at any time. When an article is exchanged, a note, fully explaining the case, is made at the same time that the date of issue of the new article is written in under the date of issue (now struck out) of the article it replaces. So, also, when the set is given up by a soldier, the alteration in the column for the soldier's name is accompanied by an explanatory note; and the same thing happens when some other soldier takes the set over. Of course, alterations in a set of equipment brought about by new articles being added

to it in the place of old ones withdrawn should agree with entries in the equipment ledger.

The sets of arms and equipment are entered in the book as originally made up, and follow one another in order from No. 1 set up to that bearing the highest number on the establishment of the corps. The men who hold the set may be changed and these changes entered as before said. But no alteration is made in the order of entry of the sets. If the notes showing and explaining the additions and withdrawals of articles and changes of hands are properly made, a register of arms and accoutrements may, without requiring renewal for a very long time, be kept so as to contain a perfectly complete history of each set of arms and accoutrements and one which will agree thoroughly with the entries and withdrawals of equipment as entered in the equipment ledger and therein also explained by notes. We may say that officers cannot be too particular in giving details in these notes, as books and equipment not seldom change hands. Much confusion is thus avoided in tracing articles and explaining what may otherwise appear to be simultaneous deficiencies and surpluses in the general stock of equipment.

It will be evident that, unlike articles of clothing, those of equipment all appear in *one* book—the equipment ledger—and that, from the time an article is taken on regimental charge to the time it finally passes out of the corps, it remains entered as on charge in that one book, independently of any other documents. These other documents are merely subsidiary and auxiliary accounts giving greater details as to the disposal of the stores. At the end of every quarter, stock is taken of all materials for repair, &c., which may remain in store, and the remain arrived at by the stock-taking is compared with the amount which should remain on charge as shown by the ledger.

Every corps in the service renders the accounts of the equipment on its charge to the War Office at the end of every military year.

Therefore, on the 31st March of each year, the equipment ledger is balanced and closed. A fair copy of it (which has

been prepared beforehand) is carefully compared with it, and when found to agree in every particular with the original, is forwarded to the Commissary-General of Ordnance at Woolwich before the end of the following month. From home stations, the book is sent *directly* to Woolwich ; abroad, it is forwarded through the Senior Ordnance Store Officer.

With the copy of the equipment ledger (which answers to the *transcript* ledger of the Ordnance Store account, see p. 180) all the vouchers referred to in it are also despatched. They are made up in two packets: one for receipt and the other for expenditure vouchers. In each packet, the vouchers are arranged according to the numbers previously allotted to them.

Observations may, perhaps, be made and correspondence take place concerning the equipment accounts, as in the case of those forwarded from Ordnance Store reserve depots. Any losses or deficiencies which cannot be satisfactorily explained by the Commanding Officer or traced by him to their proper source are ultimately made good by him. After any irregularities have been disposed of according to regulations and the accounts duly audited, they are *passed*.

V. CONSUMABLE SUPPLIES.

i. Provisions, Messing, and Liquor.

General Remarks.

The soldier's food in peace time consists of two portions :—

1st. The portion provided gratis by the Government ; that is, his free rations of bread and meat.

2nd. The portion for which he pays ; that is, his extra messing.

The persons entitled to rations free, at home and foreign stations respectively, are those mentioned in the table below, which also gives the amount which each may draw free and the composition of the ration.

Station	Persons entitled to draw rations	No. of rations	How quar-tered	Scale of ration
Home	Each warrant officer, non - commissioned officer and man borne on the effective strength of the Army	one	In barracks or station-ary quar-ters	$\left\{ \begin{array}{l} 1 \text{ lb. bread.} \\ \frac{3}{4} \text{ lb. fresh or} \\ \text{preserved} \\ \text{meat.} \end{array} \right.$
			Under can-vas	$\left\{ \begin{array}{l} 1 \text{ lb. bread.} \\ 1 \text{ lb. fresh} \\ \text{meat or } \frac{3}{4} \text{ lb.} \\ \text{preserved} \\ \text{meat.} \end{array} \right.$
			In billets ('Hot meal' provided by innkeepers)	$\left\{ \begin{array}{l} 1\frac{1}{2} \text{ lb. fresh meat} \\ \text{weighed pre-} \\ \text{viously to} \\ \text{cooking.} \\ 1 \text{ lb. bread.} \\ 1 \text{ lb. potatoes} \\ \text{or other} \\ \text{vegetables.} \\ 2 \text{ pints of small} \\ \text{beer.} \\ \text{Vinegar, salt} \\ \text{and pepper} \\ \text{as necessary.} \end{array} \right.$
Abroad	Each Staff, depart-mental, or regimen-tal officer	one	However quartered	$\left\{ \begin{array}{l} 1 \text{ lb. bread.} \\ 1 \text{ lb. fresh meat} \\ \text{or } \frac{3}{4} \text{ lb. pre-} \\ \text{served meat.} \end{array} \right.$
	Each effective male civilian servant em-ployed by an officer as a groom, not exceeding the number allowed			
	Each warrant officer, non - commissioned officer and man borne on the effective strength of the Army			
	Each Barrack - Ser-jeant	one half		
	Wife of warrant officer, non - com-missioned officer or man borne on the effective strength of the Army, and on the married es-tablishment			
	Child of the above under 14 years of age	one quarter		
Unmarried School-mistress (not act-ing), Pupil Teacher or Monitress	one half			

No issue of rations free may be made to any other persons without the special sanction of the Secretary of State.

If, on the death of the wife of a warrant officer or Staff-Serjeant, the Commanding Officer should allow his children to be retained on the 'married roll' of the corps, they continue to draw their rations. If, however, the death of the wife of any other non-commissioned officer or soldier on the married roll occurs, the issue of rations to the children can only be granted temporarily for a period not exceeding three months. Also, if a soldier is struck off the married roll as a deserter or for misconduct, his wife and children may continue to be retained upon it temporarily and draw their rations until they can be sent to their home. But in none of these cases can the allowance of rations be continued if the vacancy on the married roll has been filled up.

It will be observed that officers never draw free rations at home. They do so in the Colonies, except that at certain stations a money allowance is granted instead of the issue in kind. Moreover, the soldier on furlough draws a money allowance in lieu of rations, while the officer on leave from a foreign station sacrifices all claim to rations or money allowance for himself or servants, except that, if he continues to draw forage for horses, the groom or grooms to whom he is entitled may continue to draw rations when left behind to take care of the horses.

All officers have a right to draw for themselves and families a certain amount of meat on *repayment* at contract prices. The amount is limited to 1 lb. for each officer and as much for every member of his family. Except, however, at those stations where careful arrangements are made, it is seldom that officers can avail themselves of this privilege. To supply officers with meat in this way does not repay the contractor for the trouble it costs him. While keeping within the limits of his contract, he makes himself vexatious in a hundred ways, such as invariably providing other portions than those demanded, or the worst scraps of his carcasses, &c. &c., until the officer, to the contractor's relief, gives it up and goes to a butcher. It is ordered that officers thus drawing

meat are to pay for it directly to the contractor. But it is unfortunate that no method of regulating the *issues* is prescribed; as, in the absence of any orders, Commissariat officers naturally abstain from interposing, and thus, at many stations, officers are compelled to deal individually with the unwilling contractor or to forego the privilege.

By permission of the Secretary of State, officers on home service may, while employed at summer drills, manœuvres, &c., draw rations in kind on repayment.

Meat, to the extent of $\frac{1}{4}$ lb. for every non-commissioned officer and private included in the ration return, may also be obtained on repayment for sale to the men in recreation rooms.

Army Schoolmistresses may be allowed rations on repayment when at isolated stations where it is difficult for them to supply themselves with provisions.

Men absent from their corps illegally and deprived of pay forfeit all right to rations for the days of absence; rations for one or two days may nevertheless be drawn for them as will be mentioned further on. Prisoners in prisons or provost cells get no rations from their corps, inasmuch as they are rationed in prison or by the Provost-Serjeant.

Men absent on duty from their corps are either rationed from other corps to which they are attached for subsistence, or are provided with food in billets, or draw the allowance in money granted for travelling and intended to cover the expense of food. Men travelling by sea from one sea-port to another are usually victualled by the ship.

Men admitted to hospital, being dieted by the hospital authorities, get no rations from their corps.

Certain persons entitled to rations may be allowed to draw a money allowance of 6d. a day instead of the ration in kind. As will be seen, it is, in some cases, a matter of necessity arising from the impossibility of providing rations; in others, it is a matter of convenience or a boon to the soldier. The persons who draw this money allowance are the following :—

1. All persons entitled to rations at stations where there is no Commissariat contract, or who, while travelling, cannot be supplied with them.

2. Warrant officers at home, except unmarried regimental warrant officers.

3. Warrant officers, non-commissioned officers and men, on leave, pass or furlough; and soldier servants allowed to accompany their masters on leave of absence.

4. Recruits who have not been finally passed into the service, for the days on which they are entitled to pay; and recruits who join their corps too late to be included in the ration return.

5. Non-commissioned officers and men employed in the recruiting service.

6. Men employed as waiters or servants in officers' messes.

7. Men employed as officers' servants when their masters live at an inconvenient distance from the barracks.

8. Other soldiers present with their corps at home stations.

Under the standing authority of para. 28. 'Allowance Regulations.'

Under special authority of the General Officer Commanding.

Only by special authority from the Adjutant-General.

The weight of the fresh meat ration includes that of a fair proportion of bone. The weight of bone should not exceed $\frac{1}{5}$ of that of the whole ration, which should therefore contain, before cooking, about $9\frac{1}{2}$ ounces of eatable food.

Emergencies may arise making it impossible that the men can provide themselves with groceries, vegetables, or milk.

No provision is made by the War Office for supplying (in time of peace) vegetables or milk; but a grocery ration (which includes extra bread) may in these exceptional instances, be drawn from the Commissariat Department and paid for by the men at the rate of $1\frac{1}{2}d.$ per ration, which sum is stopped from their pay. This grocery ration is thus composed :—

$\frac{1}{4}$ lb. bread.	$\frac{1}{8}$ oz. coffee.
$\frac{1}{8}$ oz. tea.	$\frac{1}{2}$ oz. salt.
2 oz. sugar.	$\frac{1}{36}$ oz. pepper.

Also, it may be convenient or advisable, under certain exceptional circumstances, to depart from the regular scale of issues as laid down. A table of equivalents is, accordingly, given in para. 25 of the 'Allowance Regulations.' But it must be very rarely that there can be any need to apply it on home service.

Special scales are locally prescribed for :—

South Africa,	Hong Kong, and
Ceylon,	The Straits Settlements.

A special scale also applies to the Malta Fencible Artillery.

No liquor of any kind is, as a general rule, issued as part of a soldier's ration in peace time. But on active service, in flying columns, on board ship, or in virtue of one of the exceptional scales mentioned as special to certain foreign stations, a liquor ration of $\frac{1}{2}$ gill of spirits, or sometimes 1 pint of porter, may be issued. For this liquor ration, if he draws it, the soldier is stopped $1d.$

All food required by the soldier over and above the Government ration is provided by money stopped from the man's pay.

There can be, evidently, no precise rule as to the composition of this part of the soldier's diet; for as the men pay for it themselves and it is bought more or less directly by themselves, their own tastes and means have much to do with the bill of fare. Usually, however, the articles and the quantities daily purchased are those undermentioned.

Bread	8 oz. per man
Flour, barley, or oatmeal (for soup)	1 oz. ,, ,,
Potatoes	1 lb. ,, ,,
Other vegetables	4 oz. ,, ,,
Salt	1 oz. ,, ,,
Sugar	1 oz. ,, ,,
Tea	1 oz. to 6 men
Coffee	2 oz. ,, ,, ,,
Milk	1 pint,, 8 ,,

According to Dr. Parkes's work on Military Hygiene, the amount of food, solid and liquid, taken in by an active man in full health may be assumed as very rarely exceeding $\frac{1}{24}$ of his weight. The *average* would be less than this. Also, the amount of liquid always exceeds that of the solid food ; it *usually* weighs twice as much ; but, in rare cases, the weight of a man's solid food may be equal to that of the liquid. A rate of $\frac{2}{5}$ of solid food to $\frac{3}{5}$ of liquid would, therefore, be a very liberal one of the former.

Now, assuming that a soldier's average naked weight is 150 lbs. ; that in solids and liquids he consumes daily, on an average, when in active exercise, $\frac{1}{25}$ of this weight ; he would require altogether 6 lbs. daily of both kinds of food combined. And if $\frac{2}{5}$ of this be taken as the weight of the solid food,¹ it will amount to a fraction over 2 lbs. 6 ozs. or (say) 2½ lbs. As a matter of fact, Dr. Parkes gives 40 ozs. (2 lbs. 8 ozs.) as the *average*, which ranges between 34 and 46 ozs. in this country.

From what was before said, it would appear that the usual quantity of solid food provided for the British soldier amounts to close upon 3¼ lbs. But it must be remembered that this weight is that of the quantities as issued or purchased, and that, before the food enters the soldier's mouth, it must necessarily have undergone a considerable decrease in weight. The separation of refuse, the process

¹ By the term 'solid food,' as here used, is meant that *ordinarily* so-called (as bread, meat, potatoes, vegetables, &c.), irrespective of the fact that these articles contain a considerable amount of water. The amount of *chemically* pure solids consumed is far less than that given.

of cooking, and a certain amount of waste (to some extent unavoidable) tend to decrease the weight of the whole. Still there is an ample margin between $3\frac{3}{4}$ lbs. and $2\frac{1}{2}$ lbs., and we think that, *so far as total quantities go*, the soldier's ration in England ought certainly to be sufficient.

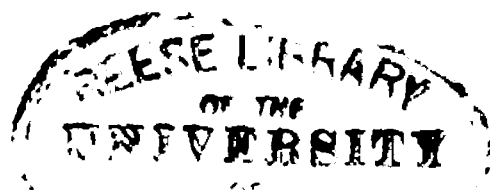
But there are other things to be considered besides the weight of the total quantity of solid food which a man swallows in a day.

In the first place, the composition of the diet has much to do with its value. Albuminates, fat, starch, and salts are all required in order to sustain the human body in health and vigour. The best combination of these substances, as required by a working man, is stated, on good authority, by Dr. Parkes, who also gives a calculation of the proportion of the same substances in the British soldier's diet. We here place these two tables side by side :—

	Proportion assumed as correct	Soldier's diet
Albuminous substances .	4·587 ounces	4·250 ounces
Fatty substances . .	2·964 „	1·665 „
Starchy substances . .	14·257 „	18·541 „
Salts	1·058 „	·789 „
	22·866 „	25·245 „

It would thus seem that, while the total amount of the soldier's daily food is more than strictly necessary, it is not, as usually composed, combined in quite the best proportions. This fact is thus remarked upon by Dr. Parkes :—

‘The ration of the English soldier at home, therefore, appears to be deficient, to a certain extent, in albuminates, to be very poor in fat, and to be in excess in starches. The fresh vegetables are sufficient. It would be improved by the addition of more meat, or, what would perhaps be better, two ounces of good cheese—by some fatty food, such as bacon, butter, or by a greater use of oil in cooking (an excellent way of getting fat into the system)—and by a larger employ-



ment of beans and peas. The accessory foods are rather deficient, and vinegar especially should be used.'

When it is remembered that the total quantity of food appears to be even greater than strictly necessary, the conclusion seems inevitable that, in the feeding of the English soldier, there must be waste in some directions while there is scarcity in the others ; and that, the error being simply one of proportion, a remedy might without much difficulty be found, such that, without increasing in any way the amount of food or its cost, more *value* might be got out of the diet. The prevalent ignorance of, and carelessness in, cooking is probably the greatest difficulty in the way ; for practically the ignorance of the use of a few simple methods of employing certain articles in a palatable manner forbids the use of them altogether and keeps alive vulgar prejudice against them.

Next, we must notice that, even when enough food is provided and even when the diet comprises all the necessary elements in their correct proportions, there still remains the fact essential that, if the diet is to produce the desired effect in nourishing the man, it must be *assimilated* by him. It is not enough that he should simply swallow it ; the food must be digested and taken into the system. It is difficult, of course, to compute how much food (or rather how much valuable material which might have been food) is simply wasted by passing through a man mechanically without working its proper effect, but it is nevertheless certain that much waste may happen in this way. Therefore, it is not enough that the soldier's food should be sufficient in quantity and composed of the correct ingredients : it must, further, be *palatable* and *digestible*, and the soldier must take it at proper times and in proper proportions. The food and the man both require preparation.

The preparation of the food is a most important point. It consists in cooking it properly, in administering it at judicious intervals, in suitable quantities, and in providing a certain variety. As to the preparation of the man, it seems almost needless to say, that the most perfect diet is worse

than wasted if the man brings to it a stomach not fit to deal with it through any cause, whether it be sickness, over-drinking, lack of exercise, or over-fatigue.

But cooking and variety of the diet are very important matters. The former not only makes the food digestible and thus, when properly carried out, enables the greatest amount of virtue to be taken out of it in the form of nourishment, but it also stimulates appetite by presenting the food in a tasty form. Skilful cooking alone enables many articles to be most usefully and economically employed as food which would otherwise be repulsive or simply wasted. A very small amount of dexterity in the art will produce much variety, even without varying the materials; and beyond this fact, the soldier's diet, restricted as it is, still admits of considerable variety in the materials themselves. A healthy man's likings are generally a very safe guide as to what is good for him. Variety in food is pleasant and nothing is healthier. It is a matter of notoriety in civil life that, although the working classes in England command a good supply of the best food materials, the ignorance of how to cook is greatly productive of drunkenness. Although a little has been done in the Army towards improvement of cooking by the institution of the Instructional Kitchen at Aldershot, still we must ask ourselves if the morbid craving after drink which is still so prevalent in our ranks could not be in a great measure forestalled by doing a great deal instead of this little, and if it is not very often due to bad cooking and a monotony of fare. The disgust and lack of zest bred by the eternal round of sodden boil or shrivelled bake, topped up with dry stale bread, must almost *necessarily* seek dissipation in beer and spirits. Variety in food is positively valuable in another way. No two men have exactly the same likings. There is a very true saying 'that what is one man's meat is another man's poison.' It is not a very satisfactory solution to compromise matters by striking even an agreeable average of likings and cleaving to it monotonously. A variety secures the chances that each day *some* man gets the things that suit him best, and that those who would not as a general

rule like these things, like them, thus given, from the very fact that they afford a *change*. And so, in the long run, the greatest amount of *real* average nourishment is distributed.

That good cooking is a luxury, reserved for the wealthy, is now, happily, an exploded idea. But it is easier to explode ideas than to overcome the habits of their practice. In the Army the difficulty is less : the Army is more under control than the general public ; it is amenable to *teaching*. The Army, properly understood and treated, may, we feel certain, be made worth its cost in peace time as a school of social science and as a powerful means of dissipating vulgar prejudice. Among other more important matters, it may assist in diffusing among the masses a better knowledge of cooking. But for this purpose more than one Instructional Kitchen is required. Good cooking may be as readily applied to frugal fare as to costly materials ; this much—and this much only—is essential : scrupulous cleanliness and care, rigid economy of everything which in any way or shape can be eaten, a little study and ‘gumption’ and a pride in the result when good.

In no part of the world does the British soldier fare so well as in India. This is solely because in that country, his cooking is done by natives. The actual materials which compose the soldier’s meal are not better than in England : the meat is far inferior. But all is more than redeemed by the skill of the native cook.

People are fond of talking of the British soldier as being far better fed than the soldier in Continental Armies. In a certain sense, he probably is so ; although not to the extent which it is usual to suppose. To a large number of Englishmen a larger allowance of *flesh* diet necessarily implies better feeding—according to their notions, the matter begins and ends there. Yet not only may the absence of flesh, in many cases, be compensated by the use of oil and other substances, but, further, it is quite possible, by proper treatment, to obtain from a somewhat smaller quantity of really inferior meat a greater amount of nourishment than that obtained from a larger quantity of superior kind which has been ruth-

lessly dealt with and which has been deprived of some of its most nourishing juices.

A number of tables in Dr. Parkes's work enables us to compare the diets of the English with that of the foreign soldier. Certainly, whatever its shortcomings in the abstract, the quantity and composition of the Englishman's fare compares very favourably with that of the Foreigner. But Dr. Parkes's tables deal only with the provisions when raw ; his statements of their composition refer to what the substances contain when in that state—to what virtue *ought* to be got out of them, and not to what actually is extracted. As just stated, the difference at the outset is not so great as is commonly supposed between the essential compounds of the English soldier's diet and that of his foreign colleagues in the better fed among the Continental Armies ; it remains to be determined how much of his initial advantages the Englishman retains when both have treated their materials according to their respective notions of cooking.

We come now to the manner in which the soldier's food is obtained and the arrangements connected with its distribution. And first we will speak of the *rations*, or that part of the food which is provided gratis by the Government.

Rations.

Corps ordered to move to a new station, notify beforehand to the Commissariat officer in charge of that station not later, if possible, than the day before that of arrival, what quantity of rations they will require to be prepared and ready for issue when they reach the station. This application is on Army Form F 748.

In discussing the Commissariat Department in the chapter on District Administration, it was stated (p. 110) that the regular supplies of rations of bread, meat, and forage are demanded by means of the 'ration return' (Army Form F 746). The Quartermaster of the corps (or the officer acting in that capacity) prepares two copies of this form which are handed in to the Commissariat officer in charge on the day of arrival at a new station and subsequently on the first day of

each month. The document is compiled by the Quartermaster from the statements prepared every day by orderly Serjeants of troops or companies, on Army Form B 289, of the men who will be in mess in their respective troops and companies. These statements are handed in to the Quartermaster in time for him to total them and enter the whole number of rations required for the corps in the ration return. The return shows the number of rations of bread and meat required by the corps for the day and justifies the demand by a statement of men present. The Commissariat officer compares the two copies and, finding them correct, returns one to the Quartermaster, keeping the other in order to apprise the contractor or otherwise make provision for the issue and for the purpose of entering the amount in his books. Until the end of the month the two copies are exchanged every day, the Quartermaster daily initialing the entry in the copy he holds, as soon as the provisions are issued, in token of their having been received by the corps.

At the end of the month, the Quartermaster closes and completes the return, which is then signed by the Commanding Officer and sent to the Commissariat officer in charge to serve as an issue voucher to his accounts.

When the contractor sends in his bill for signature by the Commissariat officer, which he must do before it is presented for payment to the District Paymaster, the Commissariat officer can evidently check it by the ration returns of the several corps supplied. The contractor must, of course, be paid if he has supplied to order, and this fact the Commissariat officer can certify to after checking his bill as just stated. A bill thus certified is paid at once by the District Paymaster who does not concern himself as to whether the number of rations drawn is right or wrong. Neither Commissariat officer nor District Paymaster are in a position to be sure that the ration return itself is correct and that the right number of rations have been drawn. This, however, is done as follows by the *regimental* Paymaster.

As soon as the ration return has been closed and handed in, at the end of the month, to the Commissariat officer in

charge, he furnishes the regimental Paymaster with a 'certificate of rations issued' (Army Form F 743). This document is simply to certify that, during that month, a certain number of rations of food and forage have been supplied to the corps and its total exactly agrees with that of the ration returns.

The regimental Paymaster, who thus learns for the first time what rations have been drawn by the corps during the month, proceeds to check these quantities and ascertain if they be correct or not by means of other information already in his hands.

Now, as a general rule, of course, the issue of a day's pay entails also *primâ facie* the claim to a ration ; but this general rule is subject to several exceptions, which, therefore, must be taken into account.

In the first place, men in hospital get their pay, but being dieted in the hospital, they have no right to rations.

Again, men who are allowed to draw the money allowance in lieu of rations have no right to the ration itself.

Thirdly, men cannot draw their rations who, although they draw their pay from the corps, are travelling on duty and draw the allowance for hot meals and for travelling.

So, too, men travelling by sea, who are victualled on board ship, draw their pay from the corps, but evidently no ration can be drawn on their account.

Men may also be attached temporarily to other corps and be rationed by those corps, while they continue to draw their pay from the corps to which they belong.

Men deprived of pay for absence without leave, and men in prison or in the cells, get no rations from the corps. They may nevertheless be termed men in pay, for their pay is credited in the pay-list although it is simultaneously shown as forfeited.

Still, if a man is absent without leave, his absence is usually unexpected, and his rations are probably already demanded. If he should be deprived of his pay, he ought also to forfeit his rations, and therefore the corps would have overdrawn these rations. To meet this case, rations may be

drawn for men absent without leave to an extent not exceeding two days' rations in each case. This regulation will not seem strange when it is remembered that, under certain circumstances, a man may forfeit two days' pay for absence without leave for as little as 12 hours and may be thus deprived of two days' pay although present at every meal hour.

The regimental Paymaster is made acquainted with the number of men of the corps who have been in hospital and of the number of days each has spent there by the 'account of hospital stoppages' (Army Form O 1643) compiled by the Medical officer in charge of the hospital from the 'admission and discharge book' and sent in to regiments monthly (see p. 230).

Men who, for whatever reason, draw the money allowance instead of rations are specified on the alphabetical roll of their company's pay-list. The Paymaster is necessarily aware of the number of men on furlough from the return of these men (on Army Form O 1782) and of those who have been allowed to draw the money allowance in lieu of rations on the authority of the General Officer Commanding or of the Adjutant-General; for he will have to enter these men's names on the 'voucher for ration allowance' (Army Form P 1948) in order that they may obtain the money value of their undrawn rations.

The 'route' (with its sub-vouchers concerning subsistence), under which men proceed, informs the Paymaster how many days such men are out of mess on account of travelling, either by land or sea.

The Paymaster also knows by the 'return of men drawing bread and meat rations who are not on pay' (Army Form P 1950) how many attached men belong to and *paid by* other corps must be provided with rations.

The 'return of mulct pay' (Army Form O 1675) informs him concerning absentees who have been deprived of pay. The rations unavoidably drawn for these men, and which are allowed, are taken into account in the total of this return.

The 'return of soldiers imprisoned' (Army Form O 1714), sent in by Governors of military prisons and Provost-Serjeants to all Commanding Officers, gives the Paymaster the necessary information concerning men belonging to the corps who should get no rations through being in prison.

When men are paid by their own corps but subsisted by another, the Paymaster of that other corps sends the Paymaster the copy of Army Form P 1950 for signature. Before he signs and returns it, he makes out from it a statement of these men on the back of Army Form P 1949.

Provided with this information as he is, the Paymaster fills up a copy of the 'voucher for rations and stoppages' (Army Form P 1949) which embodies all these matters, and which is sent in to the War Office every half-year with the pay-list.

1. As many rations are set down as would be necessary for all the men belonging to the corps during the month or attached to, and *paid* by, it.

To this must be added :—

2. Schoolmaster's rations.
3. Rations for men attached for subsistence but paid by other corps.

From the total of these three items must be deducted that of the following :—

1. Rations for men in hospital.
2. Rations for the number of days of absence without leave for which men are deprived of pay, less any days for which rations have been unavoidably drawn. The mulct pay return gives the number of days to be deducted.
3. Rations for men who have been victualled on board ship.
4. Rations for men in military prisons or in the cells.
5. Rations for men in the guard-room, when these have not been drawn.
6. Rations for men in civil prisons for military offences.
7. Rations for men drawing the money allowance in lieu.

8. Rations for men who have drawn the allowance for subsistence while travelling.

9. Rations for men of the corps paid by its Paymaster but subsisted by other corps.

The result of these additions and subtractions is to bring out a certain number of rations as those which should have been drawn by the corps during the month. This is accordingly set down by the Paymaster in its proper place in Army Form P 1949.

The amount *actually* drawn by the corps during the half-year, which has been communicated each month to the Paymaster, as before said, by the certificate on Army Form F 743 from the Commissariat officer, is next copied by the Paymaster into its place on Army Form P 1949. If everything has been properly carried out, the two accounts should exactly agree; *i.e.* the number of rations *due* should be exactly the same as that of the rations *drawn*. Any discrepancies must be owing either to mistakes or to the fact that rations have been overdrawn or underdrawn.

Army Form P 1949 goes in, in due course, with the regimental Paymaster's account to the War Office. Containing as it does an exact copy of the quantities shown by Army Form F 743 as those actually drawn by the corps and therefore of those paid for by the District Paymaster in settling the contractor's bill, it is self-checking. For the certificate on Army Form F 743 would not be accepted by the Commanding Officer of the corps as correct unless it agreed with the total of the ration return by which the contractor's bill is checked previous to its being signed by the Commissariat officer for payment by the District Paymaster.

It is not, perhaps, a very difficult matter for a Paymaster to check over the rations consumed during the half-year when this period is over and all the documents completed and in his hands; but it requires considerable care within the regiment to keep the account correctly from day to day as the month proceeds and when it is impossible to foresee every casualty which will happen.

As far as possible, a certain give-and-take is observed

during the month ; that is to say, if rations be over- or under-drawn one day, as many may be under- or over-drawn the next day to compensate for the error and keep the account straight. But this can only be done during the month. A fresh ration return always begins with a clear account ; and if rations under-drawn be not drawn before the end of the month, they become *back-rations* and are lost to the corps. On the other hand, if, at the end of the month and when the return has been closed, any rations still remain over-drawn they must be paid for, at contract price, by the corps and the money value of them is credited to the public by the Paymaster.

If, as above stated, a ration more than required be drawn one day, the ration thus drawn is kept by the corps to be issued the next day with the fresh issue, when (as said above) one less than required will be drawn.

It is almost impossible with the greatest care, to avoid *occasional* discrepancies in over and under-drawing. Attached men are very troublesome ; unexpected departures or arrivals, or men suddenly going sick on the last day of the month or last day but one, may easily (sometimes unavoidably) throw the account out without there being any opportunity to correct it.

Practically, however, rations are seldom over-drawn ; to meet unforeseen cases, it is the practice of many non-commissioned officers purposely to *under-draw* a few rations towards the end of the month ; thus keeping the troop or company a few rations in credit. These rations either counterbalance others unavoidably over-drawn on the last day, or else, if not needed for that purpose, may then be themselves drawn.

When rations have been requisitioned by the ration return, the Commissariat Department arranges for the delivery of the required quantity, either by its own subordinates or, if they be provided by a contractor, by him directly, to the corps. The number of rations demanded is brought daily to the ration stand. The orderly officer of the day and the Quartermaster are there to receive them. The orderly

men of messes are also present under the orderly Corporal of each troop or company to carry away the bread and meat issued for each mess.

The Quartermaster or Quartermaster-Serjeant brings with him memoranda of what each mess should that day draw : the same information, received from the orderly Serjeants of troops or companies on Army Form B 289 from which he, the day before, filled in the ration return for this issue.

The bread and the meat are inspected at the ration stand by the orderly officer. He usually orders the orderly men to inspect them themselves also and looks into any complaints they may make concerning the rations provided ; but, in any case, he should form his *own* opinion ; and it is well that he should very carefully bear in mind that the Quartermaster and Quartermaster-Serjeant are not there to offer any opinion as to the *quality* of rations. They are distinctly forbidden to deal with the quality of supplies and are there solely to furnish the necessary information as to *quantity* only. This is a fact too often overlooked, although it is not without reason that it is mentioned in the Queen's Regulations. All officers should learn to distinguish between good provisions and bad, whatever may be their nature. Certain rules are laid down concerning these matters which it would be out of place to repeat in this rudimentary book ; but practice only can be relied upon as a safe guide.

- If the rations be considered by the orderly officer to be unfit for issue, the matter is reported by him, through the proper channel of communication, to his Commanding Officer who communicates with the Commissariat Department and demands a garrison board upon the provisions. Of course, if the board pronounces favourably on them, they must be issued. But if the board condemns the rations, an equal quantity of provisions may be purchased directly, and the extra cost of such provisions over contract price is charged by the Commissariat Department to the contractor (if the rations be provided by contract).

After the bread and meat has been passed by the orderly

officer, it is served out. The bread is distributed by loaves. The meat is usually cut up in convenient portions for cooking, and as many of these portions as make up the weight which each mess is entitled to draw are given to its orderly men, who carry it to their own cookhouse.

Messes and Extra-Messing.

Before speaking of the soldier's extra-messing, it is necessary to say something about the system of messes as established in the British Army.

There does not seem to be any necessity to detail in this book the constitution of officers' messes, which must be so well known to most of our readers. It may be observed, however, that it seems impossible, with our present frequently moving corps of troops, to carry out any scheme by which officers can live upon their pay. The actual expenses of the transport from place to place of the mess property and the inevitable damages caused by each move are a source of very considerable expense. But, still more than this direct effect, there is that caused by the fact that the mess is but a casual and temporary customer to the tradesmen in any one place. The idea prominently prevalent among local tradesmen is, to 'make hay while the sun shines' off this bird of passage. A mess president cannot promise long-continued custom, nor has he time in any one place to discover the best sources of supply and make it worth while for both parties concerned to establish satisfactory relations. As things are now, the officers of a regiment are somewhat like other men who must be continually moving and who must be content to live in hotels at hotel prices. They may grumble at the bill; but they must pay or submit to endless trouble. The tradesmen then begin the game again with a fresh set of strangers, of which the Government guarantees them an unfailing supply. As a matter of fact, those few stationary officers' messes which now exist are those where officers live best and at the cheapest rates.

In the Cavalry, Infantry, and Royal Engineers, it is

customary for the rank and file of the whole troop or company to form a single mess for administrative purposes, albeit the different portions of it may take their meals in different rooms.

In the Royal Artillery, the men of Horse and Field batteries mess by sub-divisions, there being six sub-divisions in a battery. In Garrison batteries, the arrangement is usually much the same as in the Infantry.

The rank and file messes are simply collections of men who are united for the purpose of taking their meals together and for which arrangements are made in common as to the provisions, the cooking and the expenses. The meals take place in the barrack-rooms and are cooked in the cookhouses attached. The utensils and crockery are simply the articles furnished as barrack expense stores by the Commissariat Department.

The Serjeants' mess is on a somewhat different footing. A special establishment exists in the shape of a mess-building. The Serjeants usually provide themselves with special furniture and crockery.

But the most important difference lies in the fact that *liquor* of all kinds is obtainable by the Serjeants in their mess; whereas, according to the rules of the service, the rank and file can only obtain liquor at the canteen, and even there can get no spirits. On this point we shall have more to say anon.

We now come to the method by which that portion of the soldier's food is provided for which he pays himself.

First, as regards the Serjeants' mess, the cost of extra messing is defrayed by money paid in by, or charged in the accounts of, the warrant and non-commissioned officers who are dining members. The amount is never to exceed 1s. a day. It is, however, only in rare and exceptional cases that a Serjeant's messing costs as much as 1s. The sums usually paid are the following :—

Cavalry $7\frac{1}{2}d.$

Engineers $7\frac{1}{2}d.$

Artillery $7\frac{1}{2}d.$

Infantry $6\frac{1}{2}d.$

The rules for the constitution and conduct of Serjeants'

messes, which are to be formed 'as one of the means of adding to their self-respect and comfort,' are given in detail in Sect. VII. 'Queen's Regulations,' 1881, and may be summarized as below.

The following persons are to be members :—

Regimental warrant officers, married or single.

Schoolmasters, only if single.

Staff-Serjeants.

Troop - Serjeant - Majors, Company-Serjeant-Majors, Battery-Serjeant-Majors or Colour-Serjeants.

Serjeants (including Artificers of that rank).

Paid Lance-Serjeants.

} Whether married or single.

In the Royal Engineers, full Corporals are also members of the Serjeants' mess. *Unpaid* Lance-Serjeants in all other corps have the option of joining the mess or messing with the rank and file.

The single members of the mess must be *dining* members.

Honorary members of the mess may be made by permission of the Commanding Officer, but their rank must be not lower than that of Lance-Serjeant.

An entrance fee not exceeding 3 days' pay is paid on joining the mess by every member, married or single ; and, on promotion to Serjeant or Staff-Serjeant the difference between the old and the new rates of pay for the same number of days is charged.

A monthly subscription is further paid not exceeding :—

1s. 6d. for every unmarried member.

9d. for every married member.

The mess is managed by a committee appointed at quarterly mess-meetings and consisting of a president, not under the rank of Colour-Serjeant, and two Serjeants, one married and one single. A *treasurer* is appointed every quarter from among the Staff-Serjeants and Colour-Serjeants, who take this duty by roster. Another non-commissioned

officer is selected by the committee, subject to the approval of the Commanding Officer, to serve as *caterer*. He must not be a member of the committee. He is struck off all duties while holding this appointment.

The following warrant and non-commissioned officers may not be either president, treasurer, or caterer.

Regimental-Serjeant-Major ;

Schoolmaster ;

Bandmaster ;

Regimental-Quartermaster-Serjeant.

The caterer must not be the canteen Serjeant.

Monthly mess meetings are held, which all members must attend. The Regimental-Serjeant-Major presides or, in his unavoidable absence, the next senior member. Minutes must be kept of these meetings which must be submitted for the approval of the Commanding Officer. The meetings (subject to the Commanding Officer's approval) are empowered to make rules as to minor matters and decide points of detail connected with the regulation of the mess.

The caterer provides the fare and takes charge of all eatables and liquor.

All necessary articles which can be provided by the canteen are to be procured there. When articles are required which cannot be purchased from the canteen, the Commanding Officer decides if they are to be delivered directly to the caterer by the contractors or tradesmen, or if the articles (even when selected and ordered directly) are to be delivered at the canteen and charged to the mess in the weekly canteen bill.

The committee, not the caterer, selects the tradesmen with whom the mess is to deal, and the caterer can only make purchases with the committee's sanction.

The caterer makes up the members' mess-accounts, enters the amount of them against each member's name in a book kept for the purpose, and totals each account daily.

The Commanding Officer decides if these accounts are to be settled every day or every week ; usually a weekly total is made up, the treasurer collects the amount of each

member's daily or weekly account in cash, from the Pay-Serjeant of his troop, battery or company, who debits the Serjeant's account of pay with the charge.

The treasurer must pay all bills weekly after they have been signed as correct by the president of the committee and submit his accounts every week to the committee.

The committee examines the caterer's book and the treasurer's account every week and, at the end of the month, certifies to the Commanding Officer that all outstanding debts are paid. On or before the 5th of each month, the committee submits the caterer's book and treasurer's account to the monthly mess-meeting.

Every quarter, also, an abstract of the accounts is made out signed by the president of the committee and submitted to the quarterly mess-meeting for audit. After being thus audited, it is passed on for the approval of the Commanding Officer.

During the course of a month, any accumulation of money arising to more than £5 is paid in by the treasurer to the savings bank, as is also any balance (whatever be its amount) which remains in hand at the end of the month after paying all bills.

The liquor sold in the Serjeants' mess is not included in these charges, which are for messing exclusively. A very strong feeling exists among the Serjeants against any account being kept of the expenditure for liquor or of any method of paying for it being adopted other than ready money payment in cash over the bar.

Two or three private soldiers are usually employed in the Serjeants' mess by permission of the Commanding Officer, in the capacity of cook and waiters. They are placed under the orders of the caterer, subject to the directions of the managing committee.

The 'Royal Warrant on Pay and Promotion,' 11th March 1882, paragraph 755, limits the amount which may be stopped from a private soldier's pay on account of messing and washing to 5½d. a day. As a matter of convenience, therefore, the expense of a soldier's washing, is a charge which is always

taken in connection with his messing. The prescribed total sum, or such less amount as may be stopped, is, in practice, differently apportioned between messing and washing in the different arms of the service. The daily rates of stoppages in the different rank and file messes at present prevalent are the following.

Corps of	Messing	Washing	Total
Cavalry	3½ <i>d.</i>	1 <i>d.</i>	4½ <i>d.</i>
Artillery	4½ <i>d.</i>	1 <i>d.</i>	5½ <i>d.</i>
Engineers	4 <i>d.</i>	1 <i>d.</i>	5 <i>d.</i>
Infantry	3½ <i>d.</i>	0½ <i>d.</i>	4 <i>d.</i>

Each mess, therefore, has a sum of money due to it daily which is the total of the stoppages of the men composing it for that day. Further, the messing fund each month receives its share of the money obtained by the Quartermaster for the sale of the cooking refuse. The proportion allotted to each troop or company depends on its strength.

On the other hand, the charges against the messing fund are those entailed under the following heads :—

Payment for all the articles of food consumed by the men excepting only the ration of bread and meat.

Payment of the men's personal washing.

Charges for the provision of nets for carrying vegetables, meat, &c. ; for canvas fatigue suits for the cooks and for the periodical washing of the same.

In the Royal Engineers, also, a charge is allowed against the messing fund of a daily sum granted as extra pay to the cook. This is to compensate him for the loss of his working pay, which in the Royal Engineers is a serious consideration. In other corps, the cook is usually allowed his extra messing free by the remainder of the mess.

The vegetables, milk, and other articles of food are purchased locally. Arrangements are usually made by Commanding Officers with tradesmen to supply at fixed rates. Groceries and all articles sold at the canteen are procured from it. As regards other articles, the Commanding Officer

decides whether the tradesmen or contractors shall deliver them direct to the messes or whether they shall be sent to the canteen and charged to the men in the canteen bill, along with the articles provided by itself. The latter plan is usually followed as the best and simplest way of keeping and checking the accounts of contractors and tradesmen. Sometimes, though rarely, the soldier appointed as caterer buys a portion of the requisites in the open market.

The refuse is usually collected in a swill-tub and takes the form of pig's-wash, which is sold to some person who contracts to take it at a certain rate.

The messing accounts of each troop of Cavalry and company of Infantry and Royal Engineers are kept in the 'messing book' (Army Book 48). This book contains a page for each day's account in the month, with a form at the end in which the month's account is summed up and closed. The Royal Artillery (in which corps the messing and pay are managed by subdivisions) have a special book called the 'pay and mess book' (Army Book 272), in which the accounts are made up and closed weekly. A small sum only should be carried forward as debit or credit from one account to another. The balance credit, when it rises above this amount, is distributed among the men of the mess. When ready money purchases have to be made, as in the case of articles purchased in the open market, the soldier entrusted with the purchasing is provided with money by the Pay-Serjeant for the purpose. The amounts are entered as spent on the debit side of the account together with those paid away in settling the bills due to the canteen and tradesmen and for washing, which is done weekly. The credit side of the account, on the other hand, will show the amount of the men's daily contributions reckoned, in each arm of the service, at the rate above-given against each man of the mess for as many days as he has been in mess during the month or week, and totaled out. Once a month, there will also be a further credit of the share of refuse money allotted.

Reverting to what was said as to the composition of the soldier's daily food, it will be seen that in most corps, an

extra half-pound of bread (over and above the 1 lb. free ration) is purchased daily for each man. This is familiarly called the 'tea bread.' It would appear that this is to a great extent an unnecessary and wasteful expense and, as a matter of fact, all corps do not indulge in it. The Royal Engineers find the pound ration amply sufficient, and thus economize their messing money for a more plentiful provision of articles affording a greater variety. In Line regiments, where the practice is universal, a large portion of bread is wasted, and it is no uncommon thing to see half-loaves floating in the swill-tubs. There is an obvious lack of economy (to call it by no worse name) in purchasing food for the purpose merely of improving the refuse fund.

It is also to be observed that, if there be any truth in the remarks of Dr. Parkes, before quoted, it is not in the direction of *bread* that the soldier's diet is deficient, but rather in that of substances which will provide the fatty matters which are absent in bread. If, therefore, something could be saved in the matter of bread (and perhaps also in other small ways), it seems possible, without much difficulty, that a little might be spent on bacon, oil, vinegar, or even cheese, as recommended by Dr. Parkes, although it is remarkable that *cheese*, although such a staple article of food among the English labouring population, is not popular (at least in its crude form) with the British soldier. It may owe its unpopularity to the considerable element of Irishmen in the Army, for in Ireland, grazing country as it is, cheese is either unknown to, or disliked by, the working classes.

The rank and file of all corps of troops are all, with certain exceptions, included in one of the messes of the corps. The exceptions are men who are said to be 'out of mess.'

The case of a man who does *not draw rations* must not be confounded with that of the man who is struck *out of mess*. Very few men do not draw rations; but many who draw rations may still be out of mess.

Thus, as before stated, certain men only are entitled to draw the money allowance in lieu of rations, and these men are all struck out of mess also, that is, they do not take their

meals with any mess, and nothing is therefore stopped from their pay on account of messing. But, besides these men, all married men on the establishment and such others as the Commanding Officer may allow, are struck out of mess. In addition to men drawing the money allowance, married men, men on furlough or legitimately absent from the corps, and others having the Commanding Officer's permission, men absent without leave, and all for whom rations are not drawn, such as prisoners, men in hospital, &c., are struck out of mess. The men out of mess who draw rations take their own rations from the place of issue and make the most of them, supplementing them as they think fit with such articles as they require, inasmuch as they draw their pay without any deductions for extra-messing.

Every regiment of Cavalry, the Cavalry Depot, every battalion of Infantry, every Infantry regimental depot, and every equivalent body of troops of the other arms is provided with a Serjeant-Cook who is a non-commissioned officer trained in the Instructional Kitchen at Aldershot. A second trained cook is also authorized in each of the above mentioned bodies ; but he is only employed in cooking duties when the Serjeant-Cook is not available, or when he may be required for duty with a detachment.

Every troop of Cavalry, company of Infantry, battery of Artillery, or company of Engineers, has a private soldier permanently employed as cook. In the Cavalry and Infantry the cook is assisted by a man detailed every week as assistant-cook, and every mess or room has an orderly man detailed daily (or sometimes weekly), who, in addition to certain duties connected with the order of the barrack-room, is paraded by the troop or company orderly Corporal at the issue of rations, and carries them to the cook-house. The Royal Engineers combine the duties of assistant-cook and orderly man, which, in that corps, are performed by a single man detailed as 'cook's mate.'

The rations of meat issued to the orderly men of messes every morning are carried by them to the cook-houses of their respective troops or companies, whither also the

groceries, vegetables, and other articles provided for the day's consumption from the messing money, have been conveyed by the caterer.

As the resources in appliances for cooking and the utensils in the various cook-houses are usually limited, it is the business of the Serjeant-Cook to arrange that the different messes shall get due turns of the several appliances on successive days, so that each shall get its fair share of variety in the way of baked, boiled, and stewed meats, and of soup. The Serjeant-Cook is also responsible for the general order and cleanliness of all the cook-houses, the extinction of the fires, &c., and supervises the several company cooks, who themselves are seconded by the assistant-cooks.

The meals of men on guard, of prisoners in the guard-room, and of men detained in hospital for the day (who are rationed from their corps) are conveyed to them in their mess-tins from their own messes, ready cooked, by the orderly men of their own rooms if the distances to which they must be carried are short. Otherwise, special arrangements are made. Sometimes, when a guard is mounted far away from the barracks, uncooked rations with a proportion of groceries, vegetables, &c., are carried away by the men in their haversacks on mounting, and cooked by them in the guard-room. Occasionally it may be necessary to send the guard their meals, either cooked or uncooked, by a special fatigue party.

The usual hours for the soldier's meals at home stations and the composition of them are, generally, as follows :—

Breakfast, at 8 a.m. Coffee with sugar and milk, and bread.

Dinner, at 1 p.m. . Soup, meat, potatoes, vegetables, sometimes pudding and other extras ; bread. In most corps, provision is also made for bringing over a certain amount of beer at dinner-time from the canteen for those who wish for it.

Tea, at 4.30 p.m. . Same as breakfast, except that *tea* replaces the coffee.

What will strike any reader at once is that this arrangement, while as far as it goes it corresponds fairly enough to that which finds favour with most men of the labouring classes, does not provide for a meal never omitted in the life of the labourer who is not in absolute penury. There is no *supper*. And there would seem to be something wrong in a system of meals which disposes of the full necessary amount of food for the 24 hours, and yet requires the soldier to go without anything to eat from 4.30 p.m. until 8 a.m. the next morning.

It is easier to see the evil than to obviate the difficulty to which it gives rise. The fact is, that the later hours of the day, the hours from the tea-time to tattoo at 10 o'clock, are the soldier's playtime. He will be content enough to work or idle in barracks until late in the afternoon ; but anything which interferes with his going out of barracks afterwards is felt as a great hardship. So thoroughly is this fact recognized by officers who know the soldier's habits, so well do they know that he will submit to any amount of labour and trouble in the early part of the day rather than to a small amount which entails his presence in the evening, that many will inflict a light task *late in the day* as the greatest punishment for acts of carelessness. This being so, it is clear that a late meal, if attendance at it were voluntary, would be very probably served to empty tables, and, if the attendance were compulsory, would be looked upon as a punishment. Some regiments have tried the plan of providing simple meat suppers which could be purchased in the recreation-room, and it is probably with a view of favouring this system that the War Office allows meat to be purchased at contract price for sale in recreation-rooms. But these plans cannot be said to have succeeded. The soldier cannot be tempted by any meal which entails his presence in barracks when he might be outside the gates. Nor does it seem right to demand more money from the soldier for food than he already pays in a regular way.

Practically, many soldiers solve the difficulty by saving a dry piece of the too-plentiful bread from their other meals to be eaten in the dark after tattoo. Some, perhaps, buy something outside after having left enough uneaten at dinner to serve for another meal. This surplus, however, goes to the contractor's pigs.

The only solution which occurs to one is that possibly some means might be made by which men might obtain something to eat at night after the hours during which they *must*, in any case, be in barracks ; these suppers being provided for by the messing fund in kind or payment, and eaten in the recreation room or any other convenient place. At any rate, if the option was between attending supper and going to bed, instead of between attending supper and stopping outside barracks, probably supper would become a popular meal.

Another point appears worthy of attention before dismissing the subject of the soldier's food. What object is served by maintaining the division into 'rations' and 'extra messing'? Why should not the regiment, which can supply itself with groceries, vegetables and 'tea bread,' also provide the full quantity of necessary bread and meat, receiving a fixed sum instead of the present rations? The only real objection which can be foreseen is the inability of the regimental Administration to make sufficiently cheap contracts. Undoubtedly, in many matters, a moving corps labours under serious disadvantages in this respect ; but as regards supplies of food, the great anxiety always displayed on the part of dealers to obtain the custom of regiments makes it a matter of certainty that there would be no difficulty, and it is clear that in all other respects there would be everything to gain by handing over the whole business of providing food to corps themselves. A mass of labour and documentary correspondence would be saved to the Commissariat Department and, of course, much working expense to the Government. On the other hand, very little extra trouble would fall upon the regiment, and the contractors would necessarily strive to please the Commanding Officer

who, being now responsible for the food, would take care that it was of proper quality. At present the results of a struggle with a War Office contractor are seldom encouraging. Above all, the contract would be a *direct* one between the corps consuming and the party providing ; and we may be allowed here to say that, in these matters, the fewer middlemen there are, the better it is for the parties really concerned on both sides. We believe, indeed, that the Government could afford to give a soldier *more* than the present contract price of his rations and *yet* save money by ceasing to contract for them ; for the working expenses (known and unknown) are very considerable. It seems to us that it would simplify matters very much and be very satisfactory to all with whom we need concern ourselves if the Government ceased to provide the rations and at the same time made a nominal increase of, say, 7*d.* a day to each soldier's pay to be added to the sum he already pays into mess, thus allowing him to buy his bread and meat as he already buys his potatoes.¹ The plan, we believe, would meet with great opposition ; but it would not come from the soldier.

Liquor.

No liquor is, under ordinary circumstances, supplied by the Government to the soldier. Even in the exceptional cases when a liquor ration is provided, it is so on repayment only.

Nevertheless, the soldier has ample means of obtaining liquor at low price.

The officer and the Serjeant can get spirits, wines, or malt liquor in their respective messes ; for the Corporal and the Private a canteen exists where the only drinks of an intoxicating kind sold are wine and malt liquor. The canteen

¹ It will be observed that what is here advocated is by no means a reversion to the old system, according to which the Government (contracting as it does now) allowed the soldier higher pay, and then docked it to cover the cost of the ration itself supplied.

is also a shop where groceries, stationery, and a variety of articles of the kinds soldiers commonly require are sold.

There are two systems according to which canteens are managed. These are respectively the 'tenant' system and the 'regimental' system.

In the tenant system the canteen is let to a civilian nominated at home stations by the Officer Commanding the regimental district, or in the Channel Islands or foreign stations by the General Officer Commanding. He has the monopoly of the sale of articles and liquor in the barracks; a monopoly from which, however, the officers' and Serjeants' messes are excepted. The tenant's agreement is terminable at a week's notice, and he can only be removed by the authority of the General Officer Commanding.

The tenant of a canteen must observe all the rules for order as prescribed for canteens regimentally managed. He must submit samples of the articles he sells to a garrison board of survey, which assembles every three months to examine them and report upon them and upon the prices charged. A list of these prices is to be hung up in each room.

The tenant system is that usually applied in barracks where small detachments or single batteries of artillery are quartered, and also, in some places, in garrison canteens.

Under the regimental system, the canteen is managed by a standing committee of three officers, of which the president must not be of lower rank than Captain. Under this committee, a sub-committee of three non-commissioned officers may be appointed by the Commanding Officer to assist the officers in the immediate management.

Under the committee a Serjeant or pensioner is appointed as 'canteen Serjeant' and acts as steward and salesman in charge. Another non-commissioned officer acts as accountant, and a limited number of Privates or soldiers' wives are allowed to assist the canteen Serjeant. These persons all receive a certain amount of wages from the canteen fund.

The rules for the administration of the canteen are minutely given in Section XV., Queen's Regulations: our

space will not allow of their detailed repetition in this book. The subject of the liquor supply to soldiers in barracks is, however, important and requires some remarks.

The committee makes its own arrangements with tradesmen, dealers, &c., for stocking the canteen. The Co-operative Societies in London do a large business of this kind in groceries and similar articles. The liquor is procured, either from local brewers, or from distant firms with which the corps has established a connection.

No spirits may be sold in the canteen, and no intoxicating liquor of any description is, according to the regulations, allowed to be sold before 12 o'clock in the day, or, on Sundays, during the hours of Divine Service. Defaulters may only enter the canteen at fixed hours of the day, usually between 6 and 8 P.M. Civilians may be allowed to use the canteen only by permission of the Commanding Officer. The liquor purchased at the canteen must be drunk on the premises, except that malt liquor may be taken to the barrack-rooms for consumption at dinner-time. Printed lists of the prices of all articles are hung up conspicuously in the canteen.

The canteen Serjeant hands over the takings every day to the committee; and the officer who is its president, or acting as such, lodges the sum daily with the Paymaster or otherwise secures the money.

The bills incurred in the purchase of liquor and articles to stock the canteen are all paid by the president or a member of the committee personally. Among these bills will be those for articles purchased from tradesmen in order to be furnished to the men or to the Serjeants for messing when the Commanding Officer has decided that these articles are to be purchased through the canteen. Every week, each mess will have a canteen bill to pay (which will include the cost of the articles above mentioned), the amount of which is made out by the canteen accountant on the information of the canteen Serjeant and which is recovered from the Pay-Serjeants of troops or companies. With the exception of these weekly bills, all payments are in ready money.

All charges for the maintenance and conduct of the canteen must be paid from canteen profits.

Amongst these charges will be the following :—

Payments for articles purchased.

The monthly rent of the building.

The purchase of and monthly percentage on bar utensils, authorized by the War Office regulations.

Charges for canteen losses or damages.

The insurance of the canteen stock against fire.

The payment of the wages of the canteen Serjeant and assistants.

The cost of fuel and light.

Cleaning, &c., of the canteen establishment.

Poor rates and local rates, when assessed.

Regimental canteens are not liable to income tax.

The net profits made in the canteen, after all expenses are paid, go to make up the 'canteen fund.'

This fund is allowed to accumulate until it amounts :—

In the Royal Artillery Canteen at Woolwich, to £500.

In the Royal Engineer Canteen at Chatham to £200.

In regimental canteens to £50.

In garrison canteens, when established, to £50 per regiment in garrison.

This amount is kept in hand as a reserve to meet any unexpected expenses. When the canteen fund swells over this amount, after the prices of articles have been reduced as nearly to cost price as possible, the accumulation every quarter may be disposed of by the Commanding Officer's direction, at his own discretion, in certain ways which are minutely prescribed in the Queen's Regulations.

Any proposed expenditure of canteen profits for *other* purposes than those thus specified must be referred to the General Officer Commanding and specially sanctioned by him. Any application for such expenditure which the Commanding Officer may wish to make, he sends to the Assistant-Quartermaster-General, to whom all correspondence respecting canteens is addressed.

But even the General cannot sanction the application of

money from the canteen fund to certain purposes (specified in the Queen's Regulations) which are not connected with the private well-being of the men of the corps *as a whole* ; the principle is that the canteen fund belongs to the persons who have contributed to raise it and that it should not go to defray expenses of the corps in its *official* aspect or be used to benefit unduly one section of its members more than another.

The *books* by which the accounts are kept are :—

1. 'General monthly stock and cash-ledger' ; kept by the canteen accountant. It shows the cost price, and the retail price to be charged for each article. A balance is struck at the end of each month, showing the consumption of each article during the month, and the quantity remaining on hand.
2. 'Cash-book of daily takings' ; signed by an officer of the canteen committee and by the canteen Serjeant daily. The total monthly expenditure is also shown in this book, which is in charge of an officer of the committee.
3. 'Daily stock-book' ; kept by the canteen Serjeant.
4. 'Tradesmen's general ledger,' with separate sheets for each tradesman ; kept by the canteen accountant. All invoices on receipt of the goods, are countersigned by the canteen Serjeant and separately filed. Discrepancies are at once reported.
5. 'Invoice order-book,' with counterfoil ; for small supplies ordered by the committee.
6. 'Guard-book,' containing duplicates of the monthly abstract and other accounts, to which the signatures of the committee of officers, in original, are attached.

The canteen committee meets monthly. It takes stock of all articles in the canteen and inspects the quality of them. It authorizes purchases and regulates the prices which shall be charged.

The books are also submitted to it at this monthly

meeting. The accounts are examined and compared with the stock, the cash receipts and the expenditure. The committee then prepares a summary statement of the accounts, which is forwarded to the Commanding Officer.

Every quarter, a *detailed* statement is forwarded to the Commanding Officer, with full explanations of all expenditure and a copy of the printed price list of all articles in stock. The quarterly abstract and the above mentioned papers are forwarded by the Commanding Officer to the Assistant-Quarter-Master-General.

When the canteen committee or its president are relieved by a new committee or president, a regimental board is assembled composed of a field officer (if possible) as president and of the out-going and in-coming committee presidents as members. This board thoroughly examines the accounts and records the financial condition of the canteen. It reports distinctly among other matters,

1. The cash balance at the time of transfer and where it is lodged.
2. The liabilities of the out-going committee for bills and unrepresented cheques.
3. The assets of the canteen.

The proceedings of the board are sent to the Commanding Officer, who retains them for reference in case of any future irregularities occurring, when this document will assist him in deciding any disputed responsibility.

There is no doubt that a strict adherence to the prescribed rules, if conscientiously carried out by all concerned and supplemented by due vigilance on the part of the officers composing the committee, ought not only to make of the canteen a most economical and excellent store for the soldier, but ought further to check an undue amount of drinking in barracks. Human nature, however, is weak; there are such persons as careless and over-confident officers, and, unfortunately, there are also non-commissioned officers who are more anxious to make money than to adhere scrupulously to rules which restrain them in that direction. Stock is often taken in a hurried and incomplete manner. It

would be a great improvement if it could be taken at unexpected times. It seems difficult to see how, under the present system, the committee is to prevent articles which never appear on the books in any way being introduced surreptitiously and sold in the canteen between stock-taking times.

Certain it is that non-commissioned officers of a certain class seek the appointment of canteen Serjeant with an avidity which is not explained by the legitimate emoluments and advantages of the position.

The Serjeants' mess has already been spoken of in connection with the *messing* of warrant and non-commissioned officers. But it is also the place in which these persons obtain any *liquor* which they may require.

It has been said that spirits may not be sold in canteens. Serjeants are, however, allowed to provide themselves with this class of drinkables in addition to wines and malt liquor.

According to the Queen's Regulations, no liquor may be sold in the Serjeants' mess before the hour of forenoon parade.

No member of the Serjeants' mess is allowed to drink at the canteen ; still less is any Corporal or Private permitted by the regulations to obtain liquor from the Serjeants' mess.

Perhaps no regimental institution gives a zealous Commanding Officer and a conscientious Regimental-Serjeant-Major so much trouble as the Serjeants' mess. The institution is intended to be 'one of the means of adding to their (the Serjeants') self-respect.' It is very much to be feared that, in many cases, instead of doing so, it does the very reverse, and that much drunkenness and tippling is encouraged by this institution, not only among the Serjeants themselves, but also among the men.

The fact is to be very much regretted, but it nevertheless is an undoubted truth that, too often, the cupidity of the caterer and other non-commissioned officers connected with the management of a Serjeants' mess soon gets the better of their self-respect. On all sides—in corps of all arms—how is it that we hear so frequently of Serjeant this or that having

made 50*l.*,—100*l.*,—or what not, in some incredibly short-space of time, 'when he had the Serjeants' mess'? Such reports are far from being empty ones. They are facts; and well known to be such by all the rank and file in the corps where the cases have occurred. The thing is so frequently done that it has ceased to excite any surprise, and no feeling that there is anything dishonourable in the performance appears to be attached to it. Yet there are no means by which such sums may be accumulated honestly and without infringing the Queen's Regulations.

Apart from the abstract evil, the impunity with which money may thus be made, and the fact that such doings are looked upon as almost a matter of course, have a most demoralizing effect upon young Serjeants, who are frequently found eagerly looking forward to the time when they, too, will have what they openly call 'a chance' of making money in the same way.

And how is this done? Simply by drinking and encouraging drinking. In too many instances to mention, the Serjeants' mess is little else than a dram-shop in barracks. The individuals who should be the mainstay of order among the rank and file, and who should check the propensity for drink where it exists, enlist the men as customers to increase their gains; for it is perfectly well known that from many Serjeants' messes, liquor, including spirits, may be freely obtained, at all hours, by private soldiers who know where to apply for it. It is hardly necessary to say, after this, that, in these places, the rule concerning no liquor being sold to Serjeants before forenoon parade is not very strictly observed, and that, be he Serjeant or be he soldier, no man who fancies a morning dram need forego his tastes if he has a few coppers to pay for it.

The practice has even been systematized in some of these messes: a regular predetermined tariff of prices is in force for private soldiers; the rule being that the Private pays about half as much more than the mess price for liquor thus obtained surreptitiously. Obviously, here is a rich source of extra profit which will not have to be accounted for.

Frequently, also, civilians are admitted to Serjeants' messes, nominally as *guests* but really as *customers* for drink. The civilian is required to pay a higher price for liquor thus obtained than would be demanded from the members of the mess. These sales to civilians are most common at the hours when public houses are closed on Sundays.

It is to be observed that, in the Serjeants' mess, liquor is always sold for ready money across the bar. No account is taken as to who purchases it ; and it is thought to be sufficient if the treasurer produces the selling value of the stock which appears to have been consumed. Curious results have occurred when the amount of liquor consumed in any given period has been compared with the number of Serjeants in mess who are presumed to have drank it. An impossible average is occasionally arrived at. Nothing could be easier than to do what is done in every officers' mess : namely, to keep a score and set down, against each consumer's name, what he consumes. But, unfortunately, there is a very strong freemasonry feeling against adopting this wholesome practice. A system of accounts which should show how the liquor has been *distributed* is most unpopular.

Some Commanding Officers cannot make up their minds to believe that such things go on. Others are careless Gallios. Others, again, are more than half aware of it, but shrink from looking closely into the matter, on account of the difficulties and scandal which beset any effectual method of remedy.

And, indeed, it is not very much that an isolated Commanding Officer *can* do. The measure we have suggested is no doubt a good one, and should in any case be adopted ; but unless it be so *universally*, that is to say, unless the central authority of the Horse Guards would insist on its adoption *everywhere*, and would prescribe along with it some other rules to be rigidly enforced,¹ a single-handed Commanding

¹ Among other rules it would be an excellent thing if the War Office would make it peremptory that all purchases of liquor for the Serjeants' mess should be made through the medium of the canteen, instead of leaving this point to the discretion of the Commanding Officer. This practice would furnish a check on an unlimited supply of

Officer would probably only start the malpractice into some other channel, so easy is it to cook accounts when the moral sense of evil has been once blunted. Along with his futile attempted remedy, the Commanding Officer would probably bring his regiment into open disrepute, by publicly washing dirty linen which others kept unwashed, would try by court-martial non-commissioned officers for doing that which in other corps they might continue to do without interference, would earn unpopularity without preventing his men getting elsewhere (if not still at home) that which was forbidden.

Nevertheless, this evil is now so notorious, and is fraught with so much mischief of all kinds to both non-commissioned officers and men, that it is impossible not to notice in this book so flagrant a flaw in our Administration, albeit it has arisen, not from bad regulations, but rather from the fact that their imperfection in a few points has rendered them to a great extent abortive.

ii. Forage.

A table printed in the Allowance Regulations shows the number of horses which each mounted officer is required to keep up. For these he draws either forage in kind or a money allowance in lieu of it.

Forage or forage allowance can only be drawn if the officer actually keeps the horses for which he draws it and if these horses are *bonâ fide* his own property.

Officers of mounted corps, when doing duty with these corps, always receive forage in kind. On the other hand, officers of the Staff, mounted officers of departments, of Infantry, and of other dismounted troops are usually given the allowance in money. However, they may, if they wish it, be supplied in kind at those stations where regular issues are made, as, for instance, at stations where Cavalry is quartered.

liquor finding its way into the mess; for, although the rules might still doubtless be evaded, some extra danger would certainly be created for the unscrupulous. Also, it is to be remembered that all bills for goods supplied to the canteen are (or ought to be) paid personally by an officer.

Troop horses and draught horses are always provided for by an issue of forage from (or under the direction of) the Commissariat Department. This issue, which is usually made daily, is conducted in almost precisely the same manner as that of rations.

The daily ration of forage for each horse is the following :—

	Oats lbs.	Hay lbs.	Straw lbs.
In quarters	10	12	8
In encampments	12	12	—
When employed on draught work (extra)	2	—	—
Draught horses of the Commissariat and Transport Corps of 16 hands and upwards (extra)	2	—	—

Officers' horses get the same ration as troop horses.

Contracts for oats stipulate that they shall weigh not less than 38 lbs. to the bushel.

Contract hay is always that technically known as 'old.' A load consists of 36 trusses, which should weigh 56 lbs. each.

Wheaten straw is that preferred for bedding horses whenever it can be procured. It is longer than barley straw, which, moreover, often begets skin disease. Oaten straw, on the other hand, is objectionable because the horses eat it.

The ration of forage is assumed to be sufficient, on an average, for a horse of the class used in the service. But the Commanding Officers of mounted corps may distribute the total rations drawn for the corps as seems most suitable to the needs of individual horses, giving some perhaps a trifle less and others a trifle more than the actual ration, according to the size, the age, the state of health, or the amount of work done by each.

Variety of food being occasionally necessary for horses, a stipulation is also made in contracts which allows Commanding Officers to demand other articles of forage instead of a portion.

of the regular issues of oats and hay, according to the following scale of equivalents :—

Barley . . .	1 lb.	} each equal to 1 lb of oats.
Bran . . .	1½ lbs.	
Malt . . .	¾ lb.	
Oatmeal . . .	½ lb.	
Hay . . .	2 lbs.	} each equal to 12 lbs. of hay.
Carrots . . .	12 lbs.	
Green fodder . . .	36 lbs.	

An officer absent on leave may dispose of his horses for the time as he thinks fit. But he must cease to draw forage or forage allowance for such of them as he does not leave at the station, available to be employed for the public service, which means that a horse so left is available for the use of that officer only who performs the absent officer's duty, and not, as is often supposed, for that of any officer whom it may be desirable to mount. The horses of General Officers and of officers of the Horse Artillery and Cavalry who may be on leave are exempt from this rule, and forage may be drawn for them during their owner's absence, although they can only be ridden by permission of the owners.

We have seen how rations of bread and meat for soldiers are demanded by corps of troops on a ration return (Army Form F 746).¹ The same form has, on the back, columns provided, under the heading of 'Extract of Adjutant's Roll,' showing the number of horses for which forage has been drawn. In the Infantry and other dismounted services, the officer's forage is accounted for, when drawn in kind, by enumerating the officers down one column and entering, at the end of the month, against the name of the officer, in other columns, the number of horses' rations drawn by him during the month. The officers thus drawing forage sign a certificate against their names that the account is correct, that the horses are their own, and that they have not received any money allowance in lieu of forage.

¹ Army Form F 744 is similarly used to account for issues in kind to Staff and departmental officers (see p. 114).

It has already been stated that the ration return is made out in duplicate. The Commissariat officer is thus provided with a voucher on which, as regards this forage, every officer concerned has certified that he has not drawn the money allowance. The Commissariat officer keeps one copy of the return as an office copy and sends the other with his supply account to the War Office.

In the mounted services, where, of course, the number of horses in each corps is very great, a form distinct from the ration return is used. This document (Army Form F 718) is also headed 'Extract of the Adjutant's Roll showing the number of horses for whom forage has been drawn.' Like the ration return it is made out in duplicate.

At the end of the month, this roll, signed by the Commanding Officer, is sent in to the Commissariat officer in charge and treated by him in the same way as the ration return.

The certificate on Army Form F 743, which, as before stated, the Commissariat officer sends in monthly to Paymasters of corps concerning rations, also includes, in the case of Cavalry and Horse Artillery, an account of the forage rations issued for officers' chargers.

It may be here remarked in anticipation, that the claims of officers for money allowance in lieu of forage, must be signed by the Commissariat officer in charge of the station, who certifies that they have not been provided with forage in kind. These claims and the above mentioned forms used when forage in kind has been supplied, therefore, check one another.

iii. Paillasse Straw.

Straw is not only necessary as part of the forage ration for use as litter for horses, but a further supply is required and issued for the purpose of filling the paillasse and bolster cases used by the men, and thus to serve as bedding for them. Also, when troops are occupying tents, straw is often issued without any other bedding.

The straw thus issued is either wheat, barley, or oaten straw. The last is the best for bedding purposes, especially

if used without paillasses in camp. A load of straw consists of 36 trusses, each truss being computed to weigh 36 lbs.

The regular issue of paillasse straw to troops in barracks is made every 90 days ; the allowance being at the rate of 24 lbs. for each paillasse together with its bolster. This rate is that of 2 trusses to 3 beds.

When one corps relieves another in barracks, the straw left behind by the out-going corps is taken over by the incoming one, unless it has been in use for 30 days. In the latter case, an inspection is held by the Commanding Officer and Commissariat officer in charge, and if they consider that fresh straw is necessary, it may be issued.

Troops in camp may be supplied with straw, unless waterproof sheets be issued. Paillasses and bolsters may or may not be issued.

In camp, therefore, the allowance of straw varies according to the following circumstances.

When waterproof sheets are issued	{ No straw allowed save under very exceptional circumstances.
When paillasses and bolsters are issued	{ 36 lbs. (or 1 truss) for every 2 men ; refreshed at the end of 16 days with 18 lbs. (another $\frac{1}{2}$ truss) ; the whole removed at the end of 32 days, when fresh bedding is issued as at first.
When straw alone is issued	{ 72 lbs. (2 trusses) for every 5 men ; refreshed after 8 days with 36 lbs. (1 truss) ; after another 8 days with another 36 lbs. ; the whole removed at the end of 24 days and fresh bedding issued as at first.

For a night or two spent in camp on the line of march, no straw is, as a rule, issued for bedding. But if the state of the ground renders it necessary, in the opinion of the senior Medical officer, that straw should be provided, a quantity not exceeding two trusses for every 5 men may be issued on the order of the Officer Commanding, supported by a certificate for the necessity from the senior Medical officer.

The regulations recommend that, when loose straw is issued, it should be woven into mats. It is then less liable to waste, and causes less litter in camp. When this is done, the Commanding Officer has discretionary power to order that the first issue shall be increased, so long as not more than 4 trusses (or 144 lbs.) of straw for 5 men are supplied for the full period of 24 days.

It is also within the discretion of the Commanding Officer to withhold the refreshing straw if the camp is likely to break up shortly after it is due ; and, in any case, no more straw than is absolutely necessary should ever be drawn.

The actual issue of paillasse straw in barracks or other quarters takes place simultaneously with the issue of clean paillasses and bolster cases as follows.

The quantity of straw, at the rate of 24 lbs. per bed, having been computed by the regimental Quartermaster, is demanded by the Commanding Officer from the Commissariat officer in charge, who arranges with him for the time of issue, and instructs the Barrack-Serjeant in charge of the straw-yard. This subordinate first serves the corps out with the number of clean paillasse and bolster cases equal to the number of beds to be refilled, and then gets ready the necessary number of trusses of straw. Meanwhile, regimental orders direct that each troop or company shall provide a fatigue party of all men not on any other duty, to refill beds. The Quartermaster or Quartermaster-Serjeant, having taken over and distributed to troops or companies the clean cases, attends at the straw-yard. The parties from each troop or company march thither under non-commissioned officers, carrying the paillasses and bolsters which have been in use. The old straw is emptied out in the place set apart by the Commissariat Department for the collection of this refuse, and the men then carry the empty paillasse and bolster cases back, and hand them in to the non-commissioned officers in charge of their rooms, who issue the clean ones in exchange. The men are again marched to the straw-yard, carrying the clean cases. The Quartermaster-Serjeant distributes the trusses in the proper proportion, and from them

the men fill the empty cases, after which each party carries back the beds to its barrack-rooms. The Quartermaster-Serjeant collects the dirty paillasses and bolster cases from the several troops or companies and hands them back to the Barrack-Serjeant.

The issues of straw are accounted for monthly on the same vouchers as, and together with, fuel and light, that is to say

At home stations	{ In quarters	Army Form F 727
	{ In camp . . . . .	. , , F 747
Abroad . . . . .	. . . . .	. , , F 726

Single copies of these vouchers are sent by Commanding Officers to Commissariat officers in charge of home stations ; abroad, the return is in duplicate.

iv. Fuel and Light.

Allowances of fuel are used regimentally for cooking, for warming rooms, for drying purposes in stores, harness-rooms and similar buildings, in laundries, for warming water for ablution purposes, for purposes connected with the work of repairs by artificers, &c.

The substances used as fuel in the British Army are *coal*, *coke*, *turf*, and at some foreign stations *wood*. Coal, however, is, as a matter of course, the staple commodity, and the prescribed fuel rations are expressed in *sea-borne* coal, a table of equivalents being used when the other substances are substituted for it.

The use of coal and coke necessitates the issue of a certain proportion of *kindling wood* or *turf*.¹

A ration of fuel normally consists of 1 lb. of sea-borne coal. The following are the equivalents when other substances are used.

¹ The use of turf, either for fuel or for kindling, is restricted to certain localities (chiefly in Ireland) where, in some places, it is issued as part of the fuel ration, in combination with coal. Properly dried, it is better for kindling purposes than wood.

1½ lbs. of inland coal
1 lb. of coke
1 lb. of wood
¼ cubic foot of turf.

The kindling ration is $\frac{6}{7}$ lbs. of wood : where turf is issued for this purpose, the equivalent is $\frac{1}{112}$ of a 'kish' (20 cubic feet).

As regards fuel and light, however, it must be clearly understood that the term 'ration' does not mean the daily allowance to each man. It is simply the *unit* on which all the allowances are based.

Barracks are lighted, wherever it is possible to do so, with gas. But, even when gas is used, the officers' individual allowances of light are almost invariably issued in the form of candles. For with gas the only means of limiting the supply, after the barracks have been fitted up with a certain number of burners of a certain size, is by turning the gas off at certain hours. It is not considered advisable to limit the supply to officers in this way ; for the hours at which the gas is turned off in barracks are usually earlier than those during which officers require light in their quarters, and the hours during which the gas is turned on are generally those during which the officers are either in the mess or out of barracks. If, therefore, gas were supplied to officers' quarters as a general rule, either hardship would be inflicted on the officer who could get no light except just when he did not want it, or else it would be necessary to give him an unlimited supply, which the War Department is not prepared to do. Consequently, officers are usually supplied with candles, even in gas-lit barracks.

Nevertheless, gas is sometimes and in certain exceptional cases laid on to officers' quarters, such as Commanding Officers' houses and similar buildings. It is usually optional with officers occupying such quarters to use the gas or have it cut off ; but, if the officer takes advantage of the convenience, he pays for all gas consumed and for the hire of a separate meter (where the War Office hires meters). On the other

hand, he receives a money allowance in lieu of the light he is entitled to.

Gas is supplied gratis to officers' messes up to the hour of 11 P.M., after which it is passed through a special pipe provided with a meter which thus records the amount of gas burnt by the mess after that hour. This amount is paid for by the officers.

All gas burnt, at whatever hour, in billiard rooms, canteens, skittle alleys, or shops, passes through special meters and is paid for by the persons for whose benefit it is burnt.

Gas bills not chargeable to the public are assessed and notified by the Commissariat officer in charge at the station. Wherever it is possible, arrangements are made for the payment of these bills by the persons concerned direct to the gas company every quarter. When this cannot be done, the bills are settled in the manner stated on p. 105.

The gas is turned on to the barracks generally by the direction of the Commissariat officer in charge daily, half an hour before sunset, and to the buildings within barracks *not earlier* than sunset. Changes of a quarter of an hour at a time are made by the Commissariat officer, who notifies each change to each Commanding Officer concerned. The gas in soldiers' buildings may not be lighted until half an hour *after* sunset.

The gas remains turned on at the main stop-cock all night, but it is turned off from all soldiers' buildings half an hour after the second post of watch-setting, except from recreation rooms and Serjeants' messes. The gas is kept burning until sunrise in guard-rooms, latrines, and urinals, and at barrack and hospital gates. Other exterior lamps are kept lighted during certain months only from 5 or 6 o'clock (according to the season) until 11 P.M. On the requisition of the Commanding Officer, the gas may be turned on, on winter mornings, in the barrack-rooms and stables and turned off again not later than 7.30 A.M.

When gas is not used, the 'ration' (or unit) of light consists of :—

Candle	1 oz.
Oil, mineral (for schools, libraries, reading and recreation rooms), per hour per lamp	$\frac{1}{4}$ gill.
Oil, colza (for lamps and lanterns)	$\frac{3}{4}$ gill.
Oil, colza (for moderator lamps) per hour, per lamp,	2 oz.
Wick for mineral oil	1 drachm to 8 gills of oil.
Wick for moderator lamps	4 inches per gallon of oil.

The candles used for officers, warrant officers, and offices are paraffin or stearine. For other purposes, candles, when used, are of tallow.

Candles are never issued for use in any building lighted with gas, except that a small allowance is made for visiting stables thus lighted after the gas has been turned off.

For the purposes of the supply of fuel, the year is divided into periods or seasons called 'winter,' 'summer,' and 'intermediate,' thus

<i>Winter</i> includes the months of	{ November, December, January, February and March.
<i>Intermediate</i>	{ April, May, September and October.
<i>Summer</i>	June, July and August.

For the purposes of the supply of light, there are *two* seasons or periods only : April to September inclusive, and October to March inclusive.

The allowances of fuel and light for home stations are determined by certain tables printed in Section V. of the 'Allowance Regulations' which prescribe what number of rations (or units) of each may be drawn for each individual, room, purpose, &c., during each of the periods or seasons above mentioned. These tables are far too lengthy to introduce fully in this place. That given below contains the information most frequently necessary to regimental officers.

For	Daily Rations								
	Fuel						Candles		
	Winter		Inter- mediate		Summer		October to March	April to September	
	Coal	Wood	Coal	Wood	Coal	Wood			
<i>Regimental.</i>									
Lieutenant-Colonel in Command	111	3	51	1	40	1	8	3	
Lieutenant-Colonel and Major	74	2	51	1	40	1	5	3	
Captain and Lieutenant	37	1	26	1	20	1	3	1	
Warrant officer									
Non-commissioned officer, Class I.									
Non-commissioned officer, Class II. & III.	18	1	12	1	12	1	1½	½	
Serjeant allotted a separate room,									
Soldier on married roll									
Every 12 rank and file, or fraction over that number in each barrack occupied	37	1	19	1	—	—	4	1	
For small rooms constructed for less than 12 men — when occupied by	18	1	12	1	—	—	2	1	
1 to 5 men									
6 to 9 „									
10 to 11 „	28	1	14	1	—	—	3	1	
	37	1	19	1	—	—	4	1	
<i>Detachments.</i>									
To non-commissioned officers in charge; if not drawing allowance in any other capacity	18	1	12	1	12	1	1½	½	
To 1 man quartered singly at a station, or necessarily placed in a room by himself									
To 2 men so quartered									
To 3 to 12 do. do.	37	1	24	1	24	1	3	1	
	50	1	26	1	24	1	4	1	
<i>Officers' Messes.</i>									
Number of Officers in mess	2 to 3	74	2	74	1	74	1	4	3
	4 to 7	148	3	111	1	111	1	9	5
	8 to 15	185	4	148	1	148	1	11	5
	16 to 23	260	4	185	2	185	2	14	7
	24 to 39	297	4	222	2	222	2	16	7
	40 to 60	334	4	260	3	260	2	20	9
	over 60, the preceding quantity, with an addition for each officer over 60 in number, of	1	—	1	—	1	—	—	—
In barracks where no regimental mess is established, for each regimental officer (not exceeding 3 in all) who would ordinarily be a dining member of a mess	17	—	17	—	17	—	—	—	
Officer's guard	140*	2*	80*	2*	—	—	8*	4*	
Non-commissioned officer's guard	75	1 {	40	1 {	40†	1†	4	2	
		20†							
Commanding Officer's office	12	1	6	1	—	—	—	—	
Orderly room and other offices	25	1	12	1	—	—	3	—	

* Half these quantities are for the men's guard-room.

† For cooking.

Deviations from this scale may be allowed as follows, by order and at the discretion of the General Officer Commanding the District or Officer Commanding, at isolated stations in unusually cold weather. No increase of *cooking* fuel can be sanctioned.

To troops in wooden huts or wooden barracks at all home stations	{ An increase of $\frac{1}{3}$ of the regular allowance.
To troops in permanent barracks, in Ireland only	{ An increase of $\frac{1}{4}$ of the regular allowance.
To every guard-room grate in permanent barracks at all home stations	{ An increase of 10 lbs. of coal daily.

A reasonable extra issue of fuel for such sudden emergencies as drying damp rooms or the clothes of men coming off the march may also be made on the same authority.

On wet days occurring in the months when no fire is allowed in guard-rooms, a guard may be supplied with extra fuel, if it be considered necessary, on a requisition signed by a Staff officer ; or, if there be no Staff officer at the station, by the field officer of the day ; or, if there be no field officer of the day, by the Commanding Officer. The quantities thus allowed for a day are :—

For an officer's guard 80 lbs. of coal and 2 lbs. of wood.

For a non-commissioned officer's guard 40 lbs. of coal and 1 lb. of wood.

Other deviations from the scales may be specially allowed on a representation of the emergency of the circumstances, but only under the authority and sanction of the Secretary of State, for which application must be made by the General (if necessary by telegraph).

The scale above given is that of the allowances made in barracks or other quarters ; a special scale of very small quantities is prescribed for troops under canvas.

The quantity of fuel allowed for cooking depends on the apparatus with which the cook-houses are fitted.

Honorary members of an officers' mess, even when they are regular dining members, may not be counted in computing the allowance of fuel and light to be drawn for the mess.

In computing the numbers of men in a room, no deduction is made for men temporarily absent for less than 14 days (whether on duty, with leave, or without leave); nor for men in hospital nor for prisoners in barrack cells. But, of course, detachments, men on recruiting duties, prisoners in civil or military prisons, and all men separately provided for in a permanent way are deducted from the strength on which the allowance is made.

Special scales of allowances of fuel and light apply to the several military stations abroad. These scales are approved by the Secretary of State for War and printed in the local standing regulations. The General or other Officer Commanding may allow deviation from this scale only if, in his discretion, he considers the circumstances urgently require it; and when he does so he must report the fact to the Secretary of State at once.

Separate stores of fuel and light are kept by the Commissariat Department in each distinct barrack, and all such supplies once delivered in a barrack, must be consumed within its walls. Therefore, if an officer lives in one barrack and has an office in another, he must get the necessary fuel from two different sources and it is accounted for in two distinct places.

A money allowance instead of an issue in kind of fuel and light is paid to the following persons.

All persons entitled to fuel and light who live out of barracks in private houses by reason of there being no quarters available for them.¹

All similar persons, living in Government quarters, out of barracks, or in barracks where no store of fuel or light is kept.

Married officers for whom quarters are available in

¹ These persons also draw lodging allowance.

barracks, but who may be allowed to live in private lodgings.¹

An officer to whose quarters in barracks gas is supplied, is provided with *fuel* in kind, but gets a money allowance in lieu of *light* alone. As before stated, he has to pay for the gas he consumes.

We shall speak of these money allowances further, under the head of 'Regimental Finance.'

Fuel and light are demanded from the Commissariat Department, on a manuscript form of indent, weekly in advance by Officers Commanding, the amount being computed and the form presented to the Commanding Officer for signature by the Quartermaster in corps where such an officer exists.

The issues to regiments or other corps are as a rule made *weekly*, excepting those to guard-rooms which are made *daily*, on account of the guard being relieved every day.

The work of 'coal carrying' generally occupies all the available men of a corps for a whole morning or afternoon in the week. The men are marched to the coal-yard in parties by non-commissioned officers. Every two men carry between them a wooden box with handles which is assumed to contain 80 lbs. of coal when filled. The Quartermaster or Quartermaster-Serjeant (on behalf of the corps) and the Barrack-Serjeant in charge of the coal-yard (on behalf of the Commissariat Department) witness and keep account of the boxes filled. Weighing-machines are provided in all coal-yards, by which the weight of any boxes may be tested; but to weigh every box as issued would, of course, take up far too much time. The kindling wood is issued in bundles computed at a certain weight and given out in proportion to the coal. When turf is issued, it is usually so in conjunction with coal, and each room draws so many boxes of coal and so many sods of turf which are generally given out simultaneously and carried away together.

Over and under issues are adjusted from week to week

¹ These officers are not entitled to lodging allowance.

so as to compensate for one another; but, according to regulation, all quantities of fuel and light not drawn by the time the fuel return is closed on the last day of a month become 'back rations' and cannot be drawn. Over-issues are, at the end of a month, charged for at contract price.

At the end of the month, each corps sends in to the Commissariat office its 'fuel return,' as it is commonly called, but which is more accurately termed the 'account for issues to regiments of fuel, light, and straw.' The forms used and the number of copies prepared vary, as follows:—

At home stations, { in quarters	.	Army Form F 727
1 copy of { in camp	.	„ „ F 747
Abroad, 2 copies of	.	„ „ F 726

The account for fuel and light issued to the Staff and departments drawing allowances in kind goes in on Army Form F 744, both at home and abroad. *All* consumable supplies for Staff and departments are combined upon this voucher.

Where gas is in use, no mention is made of it in the above-mentioned accounts. From the nature of the supply, there is no necessity for any corps to send in any return of what has been consumed. The self-acting meters furnish, so to speak, a return at any time; and these are in Commissariat charge. The reading of the meters, periodically taken by the gas company in the presence of a member of the Commissariat Department, when incorporated in the company's quarterly bill, is the written expression of this account. We have already seen (p. 105) how sums due from messes, canteens, individuals, &c., are recovered from them by the Commissariat officer in charge in those cases where they do not pay direct to the gas company.

It will have been noticed that the issues of fuel in barracks follow a uniform scale throughout the United Kingdom, and that there is no difference between the allowances drawn at Fort George in the Highlands of Scotland and those drawn in Jersey or Plymouth. The system

followed in France is far more equitable. The French War Ministry divides the country, for fuel supply purposes, into three *zones*: the warm, the temperate, and the cold. A different scale of issues applies to each zone.

A disposition has recently appeared to prevail to adjust in a precise manner the cost of these allowances in various parts of the country. If the needs of the soldier be fairly considered, a uniform money expenditure in each district would, on the whole, be a far more equitable arrangement; for it so happens that the parts of the country where fuel is cheap are precisely, in the main, the northern or colder portions. The commuted money allowance for fuel and light will exemplify the state of the case. Because an officer or soldier is quartered at Newcastle, where coal is cheap, he gets a far smaller allowance (under the new system) than one stationed in the Isle of Wight, where coal is dear. This is fair only on the assumption that the climate at Newcastle is the same as that of the Isle of Wight. As a matter of fact, unless extra issues are granted, the soldier quartered in the north, oftener than not, has no fire in his barrack-room for a day or two days preceding the weekly issue; and, in many corps stationed in these parts, extra coal is purchased out of the small pay of the soldier.

VI. QUARTERS.

General Remarks.

In times of peace, officers and troops are quartered in

Permanent quarters	{	Barracks.
		Detached War Department buildings.
		Lodgings.
		Standing camps.
Temporary quarters	{	Temporary camps (under canvas).
		Billets.

Under the head of *barracks*, we include, not only the

extensive inclosed premises commonly so called, but all portions of permanently fortified works set apart for dwelling purposes and the requirements connected therewith.

Detached buildings, belonging to or hired by the War Department, exist in some places outside the limits of any regular barracks. Sometimes these are purely quarters (such as Commanding Officers' houses; more frequently they are established or utilized for other and various purposes and have quarters attached to them for the accommodation of such persons as it is thought right should reside on the spot.

The term *lodgings* includes all house accommodation provided by officers and soldiers themselves, either when they are required to do so, on account of there being no quarters available for them (in which case they are compensated by receiving a money allowance), or when they do so for their own convenience by permission (in which case they sacrifice their quarters and receive no compensation).

Standing camps are collections of huts (usually constructed of wood), not as a rule inclosed, and usually covering much ground. They serve to accommodate concentrations of troops for training purposes. But, for most of the practical purposes of Administration, standing camps are but another form of barracks.

Temporary camps are formed when men are sheltered under tents or in field huts constructed by the men themselves. Except, however, occasionally, for training purposes, field huts are seldom made in peace time. Tents are frequently used, both for manœuvres and to provide accommodation at other times where no barracks are available.

Billets are resorted to on the march to house the troops at the end of each day's journey. The persons on whom alone troops may be billeted are licensed victuallers (publicans or hotel-keepers). Section 104 of the Army Act gives the exact definition of the persons who are thus liable to receive officers, soldiers and horses.

Permanent Quarters.

In discussing the Commissariat Department, we saw that as soon as barracks are constructed, they are handed over to the charge of that department by the Royal Engineers, to whom, however, the Commissariat remains responsible for the state of the fabric and fixtures so long as the barracks remain empty. It was also stated that the Commissariat Department, having equipped the barracks and handed them over to the troops for occupation, washes its hands of responsibility towards the Royal Engineers, by passing that responsibility over to the troops.

Troops in barracks, therefore, are answerable to the Commissariat Department for the expense stores which form its equipment and for the proper appropriation of the quarters, but are *directly* responsible to the Royal Engineer Department for the fabric and fixtures.

Consequently, when the General Officer Commanding a District receives a notification from the War Office that a corps of troops will arrive in his command to be there stationed, the Assistant-Quarter-Master-General signifies the fact to the Senior Commissariat Officer, and also to the Commanding Royal Engineer, who give the necessary directions concerning quarters to their respective representatives at the station where the corps is to be garrisoned. When a corps or detachment moves from one station to another in the same District, the same course is followed without any War Office notification.

The Commissariat officer in charge of barracks, apprized as he is of the strength of the body of troops about to arrive, and of the detail of all composing it, prepares to hand over the necessary amount of barrack accommodation, in the computation of which he is guided by the authorized scale of quarters.

Every building in barracks and standing camps is *appropriated* to a definite purpose which is painted over the door.

As regards the accommodation of regimental officers, the following scale of quarters is prescribed.

	Rooms	
	Personal	Servants'
Lieutenant-Colonels Commanding } are each allowed }	4	2
Lieutenant-Colonels and Majors are } each allowed }	2	1
Captains and Lieutenants are each } allowed }	1	$\frac{1}{2}$
Quartermasters and Riding-Masters, } when rooms are available, are each } allowed }	2	1

The term 'Lieutenant-Colonel Commanding' is defined as including Lieutenant-Colonels Commanding Cavalry regiments, the Cavalry Depot, Infantry battalions, Infantry regimental districts, divisions of Field Artillery, districts of Garrison Artillery, and the senior Lieutenant-Colonels of each Engineer district and sub-district.

The Allowance Regulations, however, qualify the prescribed scale by stating that special emergencies may arise when it may become necessary for officers to occupy quarters of less extent without having any claim to lodging allowance. Unless the emergency alluded to be that of active service, it is difficult to see how this very limited scale of accommodation could be decently contracted, or why such an untoward occurrence should give no claim to lodging allowance.

Commanding Officers' quarters are marked over the door 'C. O. Quarters,' those for other field officers, 'F. O. Quarters'; those for other officers, 'Officers' Quarters,' unless, as in the case of Quartermasters, special quarters are allotted, in which case they are marked accordingly.

The scale for regimental ranks below that of commissioned officers is the following.

	Rooms	Kitchen
Warrant officer	2	1
Staff-Serjeant	1	1
Troop-Serjeant-Major		
Battery-Serjeant-Major		
Company-Serjeant-Major		
Colour-Serjeant		
Schoolmistress	1	—
Each non-commissioned officer and man on the married roll		

Schoolmasters and Schoolmistresses, when married with leave, are entitled to an extra room.

Further, whenever spare rooms exist, a second room is to be allotted to the Regimental-Quartermaster-Serjeant (whether married or single), and also to married non-commissioned officers or soldiers with large families.

When the construction of the barracks allows of it, unmarried Serjeants are given separate rooms in the same blocks as the men's barrack-rooms ; but this accommodation is not always available.

For the unmarried Serjeants, Corporals, and men of lower rank, the capacity of a barrack-room is computed at the rate of 600 cubic feet of space per man, and that of a wooden hut at 400 cubic feet per man. Abroad, this point is determined by local standing regulations.

The Commissariat officer keeps a record of the capacity of every room in each barrack in his charge on Army Form K 1251.

The corps about to arrive sends on before it a party to take over the quarters. This party consists usually of an officer (sometimes the Quartermaster), a non-commissioned officer and a few Privates. The regulations state that *three* Privates ought usually to be sufficient ; but in any case the number is not to exceed that of the troops or companies.

On the arrival of the party, the officer reports himself and is put in communication with the local representative of the Commissariat Department, who has already made arrange-

ments for the accommodation of the corps. This officer or subordinate accompanies the regimental officer and party to the barracks.

A representative of the Royal Engineer Department also attends, except at one of those stations where the Commissariat Department has orders to act for both departments (see p. 135).

The marching-in inspection then takes place. The officer taking over charge and the representatives of the two departments concerned all keep note-books. It will be recollected that in each room, stable, or other building there are two inventory boards : one of fixtures, the other of expense stores. Every building and room is examined. All damages and deficiencies in the fabric and fixtures (as shown by the buildings themselves and inventory boards of fixtures) are noted by the regimental officer and by the representative of the Royal Engineer Department in their note-books which are both finally signed by both parties. Similarly, all damages and deficiencies in the expense stores forming the equipment (as shown by the articles forthcoming and the other set of inventory boards) are recorded in the note-books of the regimental officer and of the representative of the Commissariat Department, and these note-books both signed by both parties. The duplicates of the room inventories, kept by the Commissariat officer (see p. 117), are produced by him and are compared with the boards. Each inventory board is corrected, if necessary, by the officer of the department concerned, who initials the correction, after which each board is, in turn, after examination, dated and initialed by the officer taking over. The door of every room should be locked and the key taken away by the regimental non-commissioned officer of the party as soon as it has been taken over.

The officer taking over barracks or other quarters for a corps must be satisfied that the amount of accommodation is sufficient, and to this end he is furnished beforehand with all details as to the corps's requirements.

Only the number of rooms exactly necessary for a corps is

handed over to it; but, as a number of complete barrack-rooms, &c., must be taken over, the accommodation is seldom *exactly* fitted to the strength of a corps, which usually finds itself with a small surplus of accommodation and equipment. This is convenient to provide for slight increases in strength, for attached men, and other changes of every day occurrence. Properly speaking, however, whenever a *complete* room or officer's quarter becomes empty, it should be handed back to the Commissariat officer.

The Commanding Officer receives from the Commissariat officer a copy of Army Form K 1251 showing the appropriation and the capacity of all rooms and buildings. This document remains in his hands during the whole time that the corps occupies the barracks.

As soon as possible after the corps has marched into the barracks or other quarters and after all undisputed damages and deficiencies have been made good, the Commissariat officer in charge submits to the Commanding Officer for his signature a certificate in duplicate on Army Form G 1062, by which he acknowledges himself in charge of and responsible for the buildings, rooms or other premises set forth on the certificate. Having signed the two copies of this document, the Commanding Officer keeps one copy and returns the other to the Commissariat officer.

On arrival in a new quarter, the Commanding Officer of a corps sends in a requisition to the Commissariat officer in charge (in duplicate on Army Form F 704) for the authorized articles of bedding. The requisition specifies the composition of the corps in men of all ranks, married and single, and bedding is drawn at the rate of 1 set per single man and two sets per married man, as prescribed by the 'schedules of barrack furniture' (see p. 117). Under the regulations for married soldiers, extra sets of bedding are issuable, if demanded for the use of soldiers' families; but, with this exception, only the exact amount of bedding sanctioned by the schedules can be drawn.

A set of ordinary bedding consists of :—

1 Paillasse case,
1 Bolster case,
3 Blankets,
2 Sheets.

The Commissariat officer, having checked the requisition, directs the Barrack-Serjeant to issue the necessary number of sets of bedding. This subordinate hands them over to the Quartermaster, the men being ordered to attend at the barrack stores to carry the articles away as issued. Entries of each number of articles are made on the issue side of the Barrack-Serjeant's bedding book and receipted by the Quartermaster; and simultaneously corresponding entries are made on the receipt side of the Quartermaster's bedding-book and signed by the Barrack-Serjeant.

The paillasse and bolster cases thus issued are empty; the straw wherewith to fill them is separately issued as before described.

When a corps is in possession of barracks, the appropriation must be strictly adhered to in allotting quarters. The rules before given as to allotting extra rooms to certain persons specified in the Allowance Regulations may be carried out, when the rooms are available, without any special sanction; but no room or building may be even temporarily applied to a purpose for which it is not appropriated save by the sanction of the General or other Officer Commanding. Commanding Officers of corps are, however, at liberty to suggest for the consideration of the General any permanent re-appropriation of buildings or rooms which they may consider convenient. When a Commanding Officer makes any such suggestion, it should be addressed to the Senior Commissariat Officer, who passes it, with his remarks, to the General to be either rejected at once or dealt with as described under the head of 'Commissariat and Transport Department' (p. 119).

Officers, on marching in, choose their own quarters by seniority from the number taken over for officers of their rank or class. But, once properly in possession of a quarter,

no officer can be made to give it up to another of corresponding rank or class, however senior he may be ; that is to say :—

A Commanding Officer	{ cannot be dispossessed by a	Commanding Officer.
A Field Officer	„ „	Field Officer.
A Captain	„ „	Captain.
A Lieutenant	„ „	Lieutenant.

But, as Captains and Lieutenants occupy the same class of quarters, a Captain has not only priority of choice originally, but may further dispossess a Lieutenant of his quarters, even after the latter is in possession, if the former should, by arriving afterwards, or for any other reason, be not already provided with quarters.

No officer has a right to a quarter he does not occupy, excepting that a Commanding Officer who lives out of barracks (whether he draws lodging allowance or not) may keep one room in barracks, and every married officer, allowed for his own convenience to live out of barracks, also has a right to one room if he does not draw lodging allowance.

Lodging allowance in money is granted when, and when only, quarters are not available in barracks.

An officer proceeding on duty or on leave for a period not exceeding one month may retain his quarters. If he be sent on duty or proceed on leave for a longer period, his quarters may be utilized, but then only for officers of that class or rank who would otherwise be entitled to them, unless, indeed, the officer's absence be more than temporary. Thus, for instance, the Commanding Officer's quarter cannot be occupied by the officer in temporary command during the former's winter leave of $2\frac{1}{2}$ months ; but the officer in temporary command might be allowed to occupy these quarters if the command was vacant.

The articles forming the equipment of any room or specified premises are not to be removed to any other part by the corps in occupation.

The beds of men in hospital, in the guard-room or regimental cells, and those of men on furlough not exceeding a fortnight are considered as occupied and cannot be utilized for other soldiers.

Every person having independent rooms or quarters is responsible for their cleanliness and good order. In the barrack-rooms, each soldier attends to the cleanliness of a definite space immediately around his own bed, while the soldiers detailed in turn as orderly men of rooms set in order those portions of each room which are for the common use of all the occupants and attend to the fires, ventilation, &c. The floors of the rooms themselves are not to be washed oftener than once a week : on other days they are dry-scrubbed. In former times, when floor-washing was carried on to an absurd extent, the atmosphere of a barrack-room was like that of a laundry, and the damp resulting from the steam was a fruitful source of rheumatism and other disorders. Every room is in charge of a non-commissioned officer who is responsible to his superiors for its cleanliness and good order. The occupants of buildings and rooms having staircases and passages in common must divide the work of keeping them clean.

Troops in barracks, may, so far as security goes, be made to take charge of the whole, although the corps may only occupy part. Each barrack forms, so to speak, a minor command within the garrison ; and the senior combatant officer quartered within it may, acting within the limits of any superior orders, establish and enforce his own rules concerning the general police, cleanliness and good order of those portions of the premises which are common to all corps or unappropriated.

No such animals as cows, pigs, goats, &c., are to be kept in barracks. Horses, dogs and poultry must be kept within due limits and not allowed to stray.

Most of the barrack services are performed by the intervention of the Commissariat Department. Such are the washing of bedding, the regulation of the gas and water supplies, the lighting of exterior lamps, the removal of

refuse and the sweeping of chimneys. Clock-winding is an Engineer service (performed by a contractor secured by the Commissariat Department). The Royal Engineer Department also attends to and supervises the removal of snow from roofs, the troops actually performing the work under its direction. Where there are gas chandeliers, the periodical watering is an Engineer service.

The bedding in charge of a corps is periodically exchanged for clean bedding from the Commissariat Department. Thus, paillasse and bolster cases are exchanged every 3 months, sheets every month, and blankets every year. But when the proper time for an exchange occurs shortly before a corps is about to leave a barrack, the exchange of bedding may be deferred until the departure of the corps, if the Commanding Officer has no objection. When clean bedding is required, the Commanding Officer sends the Commissariat officer a requisition (or 'certificate of exchange') on Army Form F 704, and when the exchange takes place entries are made on both sides of both the Barrack-Serjeant's and Quartermaster's bedding books.

If, by the fault of any soldier, any article of bedding has been unduly soiled or must necessarily be washed before it has been in use the proper period, it is sent in separately from the rest, or is separated by the Commissariat subordinate. The washing of such articles is carried out and paid for separately, the cost being charged against the corps. This charge is entered on the right hand side of the inspection report (Army Form P 1956).

Ash-pits, as a rule, are emptied daily. Soil-pits and sewage-tanks, on the requisition of the Officer Commanding the corps or barracks. Disinfecting pits, drains, latrines, urinals, &c., is done by the troops, the materials being requisitioned from the Commissariat Department. Lime is used for pits and surface drains and requisitioned quarterly on Army Form F 732. Carbolic acid and cupralum or terebine powder are used for latrines and urinals. The articles are demanded by the Officer Commanding in the barracks from the Commissariat Department on a requisition countersigned

by the Medical officer in charge of the barracks who certifies to the necessity of the supply. Urine tubs are coated with tar every 4 months.

Every chimney for which fuel is drawn is swept monthly. The sweeping must take place in the presence of some person belonging to the corps ; therefore, when the contractor is about to attend at any barracks for the purpose of carrying out this service, he gives the Commissariat officer 24 hours' notice of his intention, so that the corps may be prepared. When the work is done, the Quartermaster (or some other officer on his behalf) gives the contractor a certificate which specifies *in words and figures* how many chimneys were swept and that a witness duly attended. The contractor's claim is certified for payment by the Commissariat officer on the production of this certificate from each corps.

The Regulations for the Royal Engineer Department prescribe that (except by special permission of the Secretary of State) ordinary interior walls in barracks should be white-washed *not oftener* than every six months, but *not less frequently* than once a year. Exceptionally, latrines, urinals, sick horse-boxes, and rooms which have contained sick cases may be more frequently lime-whited. When, therefore, the Commanding Officer thinks any lime-whiting is required, he applies to the Commanding Royal Engineer of the Engineer sub-district. If the application comes in at the period when the usual quadrennial painting is to take place and if this painting is to be done by contract, the Commanding Royal Engineer informs the Commanding Officer that the contract includes the work of whitewashing. But this can only happen occasionally ; at other times, the Commanding Royal Engineer satisfies himself that the whitewashing is necessary and allowable according to the rules above given and then complies with the Commanding Officer's requisition which is made out on Army Form O 1778 and contains a demand for the requisite materials, brushes, &c. He returns the requisition to the Commanding Officer and makes the necessary issues. The whitewashing is then carried out by the troops. When the work is done, the Commanding Officer

once more sends the requisition to the Commanding Royal Engineer with what may remain unexpended of the materials, brushes, &c., and this form O 1778, properly filled up after the work has been inspected, serves as a voucher for issuing the working pay to the men. Every man should whitewash 80 yards a day with $\frac{1}{2}$ a cubic foot of lime.

The Officer Commanding the troops occupying any barrack or standing camp, or an officer not under the rank of Captain deputed by him, inspects the whole of the premises occupied by the corps during the first week in each month, except in those months when the Royal Engineer and Commissariat quarterly inspections occur. The Quartermaster attends the inspecting officer throughout these inspections. Officers commanding troops, batteries, and companies are present during the inspection of their own rooms, out-buildings and stables; the Riding-Master attends at that of the riding-school and the Veterinary Surgeon at that of the infirmary.

At these monthly inspections the buildings and fixtures are examined and also the expense stores and bedding. Note is taken of all repairs necessary to the fabric and fixtures, distinguishing between those chargeable to fair wear and those to be paid for by the troops.

Similarly, damaged articles of stores which it is proposed to exchange or repair and articles which are deficient are noted. As regards the stores in rooms, they are generally laid out on the floor for comparison with the inventory boards. After this inspection, requisitions are made out on the Royal Engineer and on the Commissariat Departments respectively to set right the damages and deficiencies: those concerning the fabric and fixtures are sent to the Divisional Officer of the Royal Engineer Department, while the requisitions concerning expense stores go to the Commissariat officer in charge.

When it may be essential that repairs to buildings or fixtures should be carried out without any delay, intermediate requisitions for immediate and urgent repairs may be

sent to the Divisional Officer. But these requisitions should only be put in when absolutely necessary.

Separate requisitions are made out for those repairs necessitated by fair wear and for those to be paid for by the troops.

The forms used for requisitions on the Royal Engineer Department are the following :—

For ordinary current repairs	{	Army Form K 1307, at stations with varying rates of percentage.
		Army Form K 1309, at stations with uniform rates of percentage.
For immediate and urgent repairs	{	Army Form K 1309, at stations with varying rates of percentage.
		Army Form K 1306, at stations with uniform rates of percentage.

If the Commanding Royal Engineer considers that any of the repairs for damages attributed to fair wear should have been classed as chargeable to the troops, he communicates with the Commanding Officer of the corps, and if the matter cannot be adjusted between the two officers, reference is made to the General or other Officer Commanding whose decision is final. When the General decides against the Commanding Royal Engineer, the latter forwards the correspondence, through the General himself, to the War Office.

So also, as regards the expense stores forming the equipment of the barracks or other premises: the Commanding Officer sends in a requisition on Army Form F 765 to the Commissariat officer in charge for as many serviceable articles from the expense store as will replace deficiencies and articles returned as damaged or worn out. The deficiencies and damages are entered on the requisition as intended to be charged against the public or against the troops, according to the assessment made by the Commanding Officer or regimental inspecting officer.

The regimental assessment of charges is either accepted or disputed by the Commissariat officer. If, in the latter case, he fails in coming to an understanding about the

matter in dispute with the Commanding Officer, he puts the case in the hands of the Senior Commissariat Officer who reports upon it to the General, in the same way that the Commanding Royal Engineer reports upon disputed barrack damages, and the General deals with the point in the same manner also.

Once a quarter, occupied barracks and other buildings are inspected by the Divisional Officer of the Royal Engineer Department. Quarters at distant out-stations need not be inspected by the Royal Engineer Department quite so frequently.

At the quarterly Royal Engineer inspection of buildings and fixtures, the Engineer officer examines all repairs executed during the past quarter, and he assesses all damages to be paid for by the troops on his inspection report, which is drawn out in duplicate on Army Form P 1923 and which he passes up to the Commanding Royal Engineer of the District.

The damages themselves are entered on the report ; but the cost of repairing them, not having been ascertained at this stage, is not yet entered in its place.

The Commanding Royal Engineer sends the report in this form to the Commanding Officer of the corps concerned in order that he may acknowledge by his signature that the damages are set down correctly. This done, the report is returned to the Commanding Royal Engineer.

Meanwhile, this officer has caused the value of the repairs to be ascertained. The cost is then entered in detail, item by item, on the report, and he causes two copies of Army Form K 1280 ('letter transmitting claim for barrack damages') to be made out. He then notifies to the Commanding Officer of the corps what this charge is by forwarding him a copy of K 1280 inclosing one of P 1923 (with the damages now moneyed out). The Commanding Officer keeps the copy of the inspection report, and acknowledges the receipt of it on the copy of K 1280 which he returns to the Commanding Royal Engineer. He may, of course, appeal against a charge in the usual way.

The estimate of the cost of all Engineer repairs charge-

able to each corps is prepared for the District Paymaster by the Commanding Royal Engineer on Army Form P 1960. The second copy of K 1280 incloses the estimate.

The District Paymaster signs K 1280 in acknowledgment of receipt and returns it to the Commanding Royal Engineer. He keeps P 1960 to vouch his accounts.

When the repairs have been duly completed, the Commanding Royal Engineer transmits to the Commanding Officers of corps, &c., the original copy of the inspection report P 1923.

Each Commanding Officer can check this document by his duplicate. He signs the certificate at the foot of the original that the repairs have been carried out, and he then returns the original copy of the inspection report to the Commanding Royal Engineer.

The Commanding Royal Engineer appends all the inspection reports (bearing, as each now does, the acknowledgment of the Commanding Officer concerned that his repairs have been executed) to the contractor's bill when he certifies it correct. These documents thus vouch the bill when it is presented for payment.

The bill, thus certified and vouched, is the intimation received by the District Paymaster that he may pay the contractor.

As a general rule, the regimental Paymaster credits the War Office and debits himself with the amount due under the head of 'Paymasters' advances'; the District Paymaster debiting the War Office and crediting himself under the same heading. When the matter is thus adjusted, no cash passes. But, occasionally, it is found more convenient for the District Paymaster to obtain a cash payment. In either case he must state where credit will be found.

The Commissariat officer in charge also inspects all occupied barracks, &c., every quarter, and himself assesses damages, being accompanied by a regimental officer detailed for the duty. The Commissariat officer signs this officer's note-book of damages, losses, &c. The officers who attend at monthly inspections are also present at the quarterly

inspection and, each for his own portion of the charge, signs the Commissariat officer's note-book.

Both after his own quarterly inspections and after the monthly inspections held regimentally, the Commissariat officer makes out inspection reports in triplicate on Army Form P 1956, on which the value of all deficiencies and damages chargeable to the troops and the cost of any washing incurred (as before stated) for bedding unduly soiled is made out.

At this inspection, articles of expense stores found to be so damaged by the troops that they are unfit for further use are *at once to be broken up* in the presence of the inspecting regimental officer if no objection against the charge is made by him. The charge itself will be for the full value of the article if it is new or nearly so ; but, in the case of articles already worn before they became thus damaged, a rebate may be made in the charge assessed against the troops according to the wear the article had undergone. But at least half the price must always be charged whenever it is decided that an article is, by the action or part action of the troops, unfitted for further use.

The three copies of the inspection report are sent to the Commanding Officer for signature. He either certifies to their correctness or appeals against some charge.

If he thus appeals, the Commissariat officer in charge refers the matter to the Senior Commissariat Officer to be dealt with in the usual way. But, pending decision by the War Office, the corps must pay a charge persevered in by the Senior Commissariat Officer if the General Officer Commanding has been unable to settle the matter.

When no demur is made, or when the appeal is settled, or before the claim is settled (if the matter goes to the War Office), the three copies of the inspection report being signed by the Commanding Officer, he retains one copy and returns the two others to the Commissariat officer. The latter officer also signs them as correct if they are *quarterly reports* ; otherwise, he only signs the certificate of cost. He then sends both copies to the District Paymaster, who recovers

the money by adjustment of accounts with the Paymaster of the corps or occasionally by a cash transaction, signs the receipt certificate upon the forms of report, specifies upon them where the sum will be found credited, keeps one copy of the inspection report as a debit voucher for the money he has obtained and returns the other copy to the Commissariat officer to vouch his expense store account.

Thus it will be observed that the sums due both for Engineer and Commissariat damages are usually credited to himself and debited to the War Office by the District Paymaster while they are credited to the War Office by regimental Paymasters, after the Commanding Officer has acknowledged the claims shown by the Engineer and Commissariat inspection reports respectively.

If, however, the Paymaster of a corps should exceptionally, for any reason, pay cash for damages to the District Paymaster, the credit to the public is given by this officer, and *not* by the regimental Paymaster; and this credit is shown in the accounts of the former and not of the latter officer.

It is necessary to observe that the sum to be credited to the public on the particular vouchers above described for either Engineer or Commissariat damages may be, in one instance, liable to a certain rebate. The *regimental* Paymaster, it has already been said, credits the public with sums due from soldiers on account of *regimental* articles damaged, lost, &c., such as equipment, clothing, &c., and occasionally this credit is given on account of the sentences of courts-martial, or of the orders of the Competent Military Authority placing men under stoppages. But stoppages thus awarded sometimes include (inseparably mixed up with those for regimental articles) stoppages for damages to buildings, fixtures, or expense stores. As it is ordered that these stoppages are to be recovered by regimental Paymasters and shown in their accounts vouched by Army Forms P 1954 and P 1963, this much of any stoppages due by the corps for Engineer or Commissariat damages must be deducted from the sum to be credited to the public in the manner

before described ; otherwise the amount would be recovered from the corps twice.

Therefore, when the inspection reports come in to the Commanding Officer for acknowledgment, that much of the amount due for damages which has thus been necessarily credited regimentally is stated by him in a certificate which he appends to the claim, and that amount is abated from the sum credited.

In the same way, the public must bear the cost of damages caused by, and definitely charged to, some specified soldier become non-effective, on a certificate that it is impossible to recover the value from his estate.

Also, it must be stated that when a corps is about to embark for foreign service, the Engineer and Commissariat damages are sent to the *regimental* Paymaster and credited by him to the public.

If the troops themselves have the means of repairing the damages which are chargeable to them, there is no reason why such damages should appear in the Engineer inspection reports, as anything which is injured can be at once repaired by the regimental Artificers as soon as the damage is noticed. The corps would, in that case, pay its own workmen its own prices for the labour and materials, and the amount would be recovered from the men or from the troops, batteries or companies chargeable. But it is still necessary that the Royal Engineer Department should *inspect* all such repairs in order to ascertain that they have been properly carried out ; and therefore, whenever this method of repairs is adopted (which it should be whenever it is possible), the Commanding Officer of the corps sends in to the Commanding Royal Engineer a monthly return of all repairs thus executed, on Army Form K 1278.

Even fair wear repairs may be executed by the troops, and should be so to the extent practicable. In this case the Commanding Royal Engineer applies for the working parties who work under their own non-commissioned officers, the execution being supervised by a member of the Royal Engineer Department. These repairs being chargeable to

the public, the men get working pay. Individual Artificers may also be employed to work for the Royal Engineer Department by arrangement with the Commanding Officer.

Whenever regimental labour is not available, the current repairs are executed by the workmen of the Royal Engineer-triennial contractor.

As to the repairs for damages to expense stores, assessed by the Commissariat Department, they are executed, and the work paid for, under Commissariat rules. The usual rule is for the Commissariat officer to issue serviceable articles from the expense store in lieu of all assessed deficiencies or articles damaged, the latter being taken into the expense store to be passed on for repair to the Ordnance Store Department workshops, where any such shops are conveniently available. But where this course cannot be followed, the Commissariat Department may make other arrangements as previously mentioned (p. 131); one method being to utilize regimental workshops. Therefore, if the troops execute this class of repairs, they do so only indirectly, paying the damages to the Commissariat Department, their own Artificers afterwards working for that department and being remunerated for the work done.

The marching-out inspection takes place when troops are leaving a barrack or other quarter. An officer not under the rank of Captain and a party similarly composed to that detailed for taking over barracks at marching-in inspections is told off by the Commanding Officer of the corps to hand over the quarters and other premises. When a corps is proceeding by sea from Great Britain to Ireland or *vice versa*, it often takes some days to perform the journey. In this case, the party left behind to hand over barracks may often have time to carry out that duty and (travelling by rail and steam packet) yet arrive at the new quarter before the corps, where it may proceed to carry out the marching-in inspection, thus obviating the necessity for detailing two parties.

The marching-out inspection is, in most respects, the converse of the marching-in inspection. But, of course, at a marching-in, there are no damages to assess; whereas at a

marching-out, there always are. In this respect, therefore, the marching-out inspection rather resembles the quarterly inspections of the Royal Engineer and Commissariat Departments, both departments being represented, as at the marching-in. Of course, however, officers commanding troops or companies, Riding-Masters, &c., cannot be present as at quarterly inspections.

When one corps relieves another in one set of quarters, the marching-out inspection of the one corps is usually, as a matter of convenience, proceeded with simultaneously with the marching-in inspection of the other.

When a corps leaves one quarter at home for another also at home, the Commissariat inspection reports (Army Form P 1956) in triplicate are sent to the Commanding Officer as at quarterly inspections, notwithstanding that he may have left the station ; and he returns the two copies signed, as usual, to the Commissariat officer in charge at the station he has left.

But when a corps is moving between a home station and a foreign station, the officer left behind to hand over barracks signs the three copies of the inspection report. The copy for the Commanding Officer is then sent after him. He, seeing that his officer has signed to the correctness of the charges, countersigns this copy and passes it to his Paymaster to serve as his authority for recovering the money from the individuals, troops, companies, &c., who may be chargeable, and as a voucher for crediting the public in his accounts under the head of ' Paymasters' advances.'

Of the two copies of the inspection report remaining in the hands of the Commissariat officer in charge at the station quitted by the corps, that officer forwards one, through the Senior Commissariat Officer, to the Accountant-General at the War Office and retains the other to vouch his own store account.

If the corps quits the station without leaving any officer behind to hand over quarters, the Commissariat officer himself makes a careful inspection, draws out the triplicate reports and certifies to the correctness of the assessment of

damages. He keeps one copy for his account, and sends the other two to the Senior Commissariat Officer, who forwards one copy to the Commanding Officer of the corps and the other to the Accountant-General.

The District Paymaster of the District or command quitted by the corps credits himself and debits the War Office with the amount chargeable to the corps under the head of 'Paymasters' advances,' the account being thus adjusted, as before, between him and the Paymaster of the corps.

Temporary Quarters.

Under the head of 'Equipment' it was stated that a corps demands camp equipment only when required. When, however, troops are placed under canvas, the shelter is composed entirely of tents which have a number of accessory stores, such as buckets, lanterns, mallets, &c. &c., all of which articles are held on charge by the corps itself in the same way as it holds arms and similar stores; therefore the Engineer and Commissariat Departments have not the same duties of supervision over temporary camps which they have over barracks and their equipments. Damages to camp equipment are damages to the regiment's own stores and are not treated as those to the fabric and fixtures of barracks or as those to expense stores.

It may here be stated that, in times of peace, one regulation circular tent¹ is usually allotted to every 8 or 12 men. When tents are used simply to eke out insufficient permanent accommodation and movement is not anticipated, the former number is that generally put into a tent; but at manœuvres, 12 men at least would be put into it. The full complement on active service is 15 men, and it has been made to accommodate as many as 20.

We do not purpose, however, to discuss in this place the question of temporary camps. What has been said above is

¹ Interior height, 10 feet; diameter of base $12\frac{1}{2}$ feet; diameter of pin-circle, $15\frac{1}{2}$ feet; weight (with pole and pins) when dry, 73 lbs. when wet, about 90 lbs.

sufficient as regards the capacity of tents when used as supplementary to permanent quarters or in lieu of them ; the further use of temporary camps in peace at manœuvres, &c., is an imitation, for training purpose, of field encampments, concerning which we shall have something to say in the Second Part of this book when dealing with active service.

A few words are necessary concerning billets. According to law, officers, soldiers and horses may be billeted only in the houses of licenced victuallers as defined by Sect. 104 Army Act. Billets are demanded at the police station from the senior police officer in charge of the town or village. He has a right to see the route under authority of which the party is travelling.

Practically, it is usual, before starting on a march, to make out ' billeting rolls ' of all officers, men and horses who are actually to march with the corps or body of troops proceeding. An officer (often the Quartermaster) or a trustworthy non-commissioned officer with a small party of a few men precede the corps by one day, carrying with them the route and the billeting rolls. The officer communicates with the police officer in charge of the place and obtains the necessary billet papers. He allots the billets on the rolls so that the men and horses composing the several fractions of the corps (troops, companies, divisions, sub-divisions, &c.) shall be near to one another. The officers and staff of the corps are usually placed as centrally as possible in the town, the several portions of the corps being placed in succession all round.

All billets are to be within a mile of the place mentioned in the route unless, at the request of the commander of the corps or party, a justice of the peace orders the distance to be extended. Whenever suitable accommodation can be found in victualling houses near at hand, these are to be utilized instead of those more remote.

Whenever it is possible, a soldier is to be billeted in the same place as his horse. Except, also, in cases of necessity, one soldier at least is to be billeted wherever one or two horses are billeted ; two soldiers, at least, where there are

four horses, and so on, in proportion. No horse should be more than 100 yards away from his rider. Also a Commanding Officer may require, wherever it is practicable, that not less than two men shall be billeted in the same house.

The commander of the billeting party, provided with his billeting papers and with the billeting rolls filled in, meets the corps on its arrival and hands over the rolls and papers to the Commanding Officer or Adjutant for distribution.

The inn-keeper on whom an officer is billeted is bound to provide him with lodging and attendance only. The inn-keeper on whom a soldier is billeted provides him with lodging, attendance, and (on the day of arrival and each succeeding day, not exceeding two days if the soldier be halted) with a *hot meal* each day to consist of the ration 'in billets,' as prescribed on p. 375. On such days as the hot meal cannot be demanded the soldier still has a right to candles, vinegar and salt, and the use of fire and cooking utensils. Victuallers on whom horses are billeted must provide daily for each horse stabling and the usual forage ration of 10 lbs. of oats, 12 lbs. of hay and 8 lbs. of straw.

For this accommodation the inn-keeper is entitled to a remuneration fixed from time to time by Parliament in the Army Annual Act.

An officer proceeding in command of a party on the march takes money with him (which he obtains *on imprest* from the Paymaster) wherewith he settles the claims of all persons on whom officers, soldiers or horses have been billeted, before he leaves ; or, if the corps be detained in the place, at the end of periods not exceeding 4 days each. If he should run short of cash or fail for any reason to settle accounts, he must, before leaving, make up each person's account and transmit the bill, acknowledged by his signature, to the Secretary of State for War.

VII. TRAVELLING AND TRANSPORT.

The movement of bodies of troops, or of individual officers and soldiers within the United Kingdom is effected by rail, by sea, or by march. The sea voyage is of course the only means available of travelling to foreign stations. Under certain circumstances, individuals and small parties are conveyed inland by such wheel carriages or means of conveyance as may be available. This is the case for certain persons who are not expected to march, when other means of conveyance do not exist. Mounted officers are required to use their horses as a means of conveyance for distances not exceeding 10 miles, unless the service be urgent or of a nature which prevents their returning the same day.

In the case of bodies of troops, it may be said that, at home stations, the most frequently used method of locomotion from one station to another is, for Infantry, the railway, and, for mounted corps, the route march. From seaports and their neighbourhood, however, sea passages, being cheaper than railway journeys, are preferred, even at the cost of long detours ; and, of course, movements to Ireland and the Channel Islands must necessarily be, in part at least, by sea. Obviously also, two or all three of the methods of travelling may be combined during one movement, each being applied to a certain stage or to certain stages of it.

The order to a corps or body of troops to hold itself in readiness for a movement, whether it originally emanates from the Horse Guards or from District head-quarters, always reaches it from the latter, being inserted in District orders by the Assistant-Adjutant-General, and copied thence into regimental orders.

The Assistant-Quarter-Master-General makes all the necessary arrangements which cannot be carried out regimentally. When small parties are leaving a station (or even considerable bodies, if they are proceeding on some temporary duty from which they are to return), there is little else to do than to issue a route. But when a corps is about to leave the station permanently, many other things must

be done. Notification must be made of the movement, as early as practicable after the definite day of departure is known, to all heads of departments ; arrangements may be necessary with railway companies or the naval authorities ; it may be necessary to give directions concerning the baggage ; &c. &c.

The heads of the Royal Engineer and Commissariat Departments take the proper steps concerning the marching-out inspection.

The Commissariat officer in charge also has to get in all the final vouchers connected with his supply accounts, and, unless the corps itself is ordered to arrange for the conveyance of baggage, this duty will also devolve on the Commissariat and Transport Department.

The Senior Ordnance Store Officer gives the necessary directions for receiving back all ammunition except 20 ball cartridges for men of guards and escorts. He also countermands any issue upon requisitions received for equipment stores, &c., which may not yet have been complied with, signing the list of such stores which the Officer Commanding has submitted to him in acknowledgment that the requisitions have been received, but issue withheld. He may also have to arrange for receiving bulky articles of equipment stores, which, on account of the expense of carriage, it may be advisable that the Commanding Officer should return to store and demand afresh at his new station.

The Principal Medical Officer instructs the Medical officer in charge of the hospital to hand over to the Commanding Officer the medical history sheets of all men who are not to remain behind. Also, whenever a considerable body of troops is moving, he details a Medical officer to accompany the troops in Medical charge.¹

¹ A Medical officer is detailed to accompany all parties of 200 men, by whatever method they may travel. Sometimes it may be necessary to send a Medical officer with smaller parties. Parties of 50 men and upwards, travelling by sea, are to be provided with a Medical officer, except for short passages in the United Kingdom, in H.M. troop-ships, when parties not exceeding 100 men in full health may be placed temporarily in naval medical charge.

And so on.

When the Commanding Officer has received the route, it is filled in with the numbers of all ranks who are to travel and, if a movement by railway is contemplated, a warrant or warrants are obtained from the Paymaster. Whole corps, when travelling from one station to another by sea, do so in Her Majesty's ships under the arrangements of the Director of Transports at the Admiralty. Corps, drafts, &c., proceeding between home and foreign stations, travel either in the same way or in hired or chartered vessels, also provided by the Director of Transports. For such sea passages no warrants are, of course, required. But small parties travel by ordinary packet boats. Steam packets are not under an Act of Parliament compelling them to carry troops as railways are, but the War Department has agreements with most of the lines frequented by troops and warrants may be given whereby to obtain passage at the Government rates.

A party is at once detailed, composed as before described (see p. 433), to precede the corps and take over barracks at the new station, unless the corps is to travel by sea and will take some time travelling, when, as before stated, the party left behind to attend to the marching-out inspection may, after doing so, also carry out the marching-in inspection. These parties travel on separate routes.

The medical history sheets of all men about to travel are procured from the Medical officer in charge of the hospital.

The Commanding Officer, at those stations where no Staff officer exists, gives the station-master notice of any movement of troops by rail that may be ordered at least one day before the movement is to take place.

The Quartermaster, as soon as the route is received, makes regimental arrangements for closing all ration returns and other supply accounts. In a move on home service, Army Form F 748 is sent to the new station demanding rations. The certificate on Army Form F 743 concerning rations supplied is obtained from the Commissariat officer in charge at the station which the corps is about to quit. The

Quartermaster also makes arrangements as to the conveyance of the baggage.

The actual operations of moving troops by rail, as applicable to each arm of the service, are detailed in Section XVI. Queen's Regulations. It may be said here, however, that a compartment constructed for 10 ordinary passengers is estimated to accommodate 8 soldiers, and those for 8 passengers accommodate 6 soldiers. The soldiers' valises and arms travel in the men's possession and are stowed in the compartment, with the exception of *lances* which are collected before the men enter the train and are carried in separate carriages.

The details of the points to be observed in the embarkation and disembarkation of troops and during sea passages are given in Section XVII. of the Queen's Regulations. These details are too voluminous to be here repeated, and moreover refer more to discipline and good order than to administrative matters.

When officers travel on duty alone, or with their servants only, they obtain no route. They simply pay their own expenses and recover the amount afterwards from Government. Or they may obtain money 'on imprest' from the Paymaster and account for its expenditure afterwards. Railways being compelled to carry officers on duty at the rate of 2*d.* per mile in first-class carriages, officers may not charge railway fares in their claims at a higher rate. If the ordinary first-class fare be at a lower rate, they can charge no more; but if it be at a *higher* rate, they can travel at the Government rate by producing a copy of the order to proceed at the time of booking.

The Railway Act of 1844 contains no stipulation as to the conveyance by any particular class of carriage of any person under the rank of a commissioned officer further than that such persons are entitled to carriages 'provided with seats with sufficient space for the reasonable accommodation of the persons conveyed, and which shall be protected against the weather.' Therefore warrant officers and non-commissioned officers (for instance) cannot claim, as a matter of right, second-class accommodation.

But the arrangements of the War Department with steam packet companies are open agreements not regulated by any Act of Parliament; and here a warrant officer and non-commissioned officer of Class I. may claim second-class accommodation, *provided it be available*.

Section XI. of the 'Allowance Regulations' gives the rules as to the free conveyance of married soldiers' families. Usually, the families of all men on the married establishment are provided with conveyance at the public expense, and subsistence allowance is granted to them when travelling without troops for railway journeys exceeding 20 miles, or a mileage allowance for journeys necessarily performed on foot. An allowance is also made for detention, or when the soldier is billeted whose family is travelling with him. In certain very exceptional cases, the families of men *not* on the married roll may also receive travelling expenses and allowances.

Officers' families are not, as a general rule, allowed to travel at the public expense. Exceptionally, however, free *sea* passages may be granted to the families of regimental officers under the following circumstances, it being understood that sons *over 16 years of age* (unless bodily or mentally infirm) and *married* daughters may not be included as part of a family.

The families of Quartermasters are *always* allowed to accompany them by sea, except on those special voyages when no women and children are permitted to travel with the troops.

The families of officers promoted from the ranks while serving abroad are allowed free passage *on the first voyage* after the officer's promotion.

The families of officers doing duty with troops embarked upon a ship belonging to, or *wholly* chartered by, the Government may, *as an indulgence*, be given free passages if they be allowed to accompany the troops and spare room exists on board the ship.

In all cases, however, the messing of the ladies, sons, and daughters is not included in these free passages and must be paid for, as well as that of any female servant (not otherwise entitled to a passage) who may be allowed to accompany the family.

It is necessary to say something on the returns forwarded on embarkation and on disembarkation.

Previous to an embarkation of troops to or from a foreign station or at one foreign station for another, a return on Army Form B 144 is sent to the Quarter-Master-General at the Horse Guards, as soon as it may be called for, giving the numbers to be embarked. Any casualties which may occur, altering the figures, are immediately notified by forwarding amended copies of the return on the same form to the Quarter-Master-General.

Corresponding details of numbers to those entered on Army Form B 144 are, in the case of drafts and detachments, however small, entered at the last moment before proceeding to embark on duplicate copies of Army Form B 143, by (or under the direction of) the Officer Commanding the corps or depot from which the party is despatched and handed to the officer or non-commissioned officer proceeding in command of the draft or detachment.

When a whole corps is about to proceed by sea, an 'embarkation return' is prepared beforehand in triplicate on Army Form B 141 by the Officer Commanding, who carries it with him on board the ship.

An officer of the Quarter-Master-General's division of the Staff always superintends the embarkation of every corps or draft. When a complete corps embarks, he receives from the Commanding Officer the three copies of the embarkation return B 141. When smaller parties embark, he receives from the commander (or several commanders) the two copies of B 143 and, after checking them with Army Form B 144, from them himself fills in Army Form B 126 ('embarkation returns for drafts and detachments').

The three copies of the embarkation return thus obtained by the Staff officer superintending an embarkation are handed in by him to the General Officer Commanding the District in which the embarkation takes place.

These returns contain an enumeration of all persons embarked, specifying the rank and condition of each officer, soldier, civilian servant, lady, soldier's wife, and child, corrected up to the moment of embarkation.

The General keeps one copy and sends on the other two immediately to the Quarter-Master-General at the Horse Guards.

Independently of the embarkation returns, officers in charge of drafts proceeding to India hand over to the Staff officer superintending the embarkation a nominal roll of all the men composing the draft, showing the age and date of enlistment of each man. This roll (which is previously prepared at the depot) is made out in duplicate on Army Form B 167. The officer in charge is responsible that all changes since the draft left the depot are duly entered. The Staff officer forwards the roll to the Adjutant-General.

The Officer Commanding the troops must, on embarkation on board of one of H.M. ships, hand over to the Naval Officer Commanding the following returns :—

1. A nominal seniority list of officers embarked, showing the appropriation of the cabins.
2. A numerical list of Staff-Serjeants.
3. A numerical list of non-commissioned officers and men not including Staff-Serjeants.
4. A list of temperance men and women embarked, noting those who wish to receive tea and sugar instead of porter.
5. A return of all ammunition which may accompany the troops on board.

When the embarkation is on board a hired ship, the following documents must be handed to the master :—

1. Duplicate copies of the embarkation return, on Admiralty Forms.
2. Detailed list of children, showing ages.
3. A list of temperance men and women embarked, noting those who wish to receive tea and sugar instead of porter.

A careful medical inspection is held of all troops previous to embarkation for foreign or home service. Soldiers' families are provided with a health certificate on Army Form

B. 155, without which they cannot be embarked. Every officer whose family is allowed to embark must produce a medical certificate that every member of the family is free from infection and otherwise fit to be embarked.

On disembarkation, an officer from the Quarter-Master-General's division of the Staff meets the ship to superintend the operation. He receives from the Officer Commanding the troops (who has previously prepared them) triplicate copies of the disembarkation return (Army Form B 135 for regiments, B 125 for detachments). These copies he hands over to the General Officer Commanding, who retains one copy and forwards the other two to the Quarter-Master-General. The Commanding Officer also delivers to the Staff officer any reports which he may have occasion to make concerning occurrences during the voyage, and, specifically, in the case of passages in hired ships, the *voyage* report.

Concerning the conveyance of the baggage, the arrangements depend on the means by which the troops are moving and partly also on the resources at the station.

Thus, when organized Commissariat and Transport convoys are available and it is not inconvenient to use them, they may be utilized by the Senior Commissariat Officer for the purpose of conveying the baggage of troops proceeding by march or to and from ships. When troops proceed by railway, organized transport, when available, may again be made use of to convey baggage to and from railway stations.

Otherwise, the Quartermaster of the corps arranges himself concerning the conveyance ; and, in any case, he takes all steps concerning the conveyance of the baggage by *railway*. But, before any transport is hired or impressed, care must be taken to ascertain from the Commissariat and Transport Department that organized transport is not available.

The Army Act, Sect. 115 to 121, provides for the impressment of carriages for Army transport purposes when it may be necessary ; and Schedule III. of the same Act details the prices to be paid for this kind of transport and various regulations to be observed with respect to it.

The use of impressed carriage is forbidden, except :—

1. In cases of emergency, where delay would be caused by hiring.
2. When transport cannot be hired.
3. When the charges for hired transport are excessive.

In ordinary times, transport can only be impressed by requiring a magistrate to issue a warrant to a constable, who thereupon produces the vehicles.

The Act confers on the Queen and, in Ireland, on the Lord Lieutenant further powers to impress carriages in cases of great emergency, which powers, in these cases, extend to the impressment of *boats, barges*, and other means of inland-water carriage, which may be used to convey the *troops themselves*, as well as baggage and stores.

Baggage-guards are always supplied by the corps to convoys of organized military transport as well as to those composed of civil transport.

The men of the Commissariat and Transport Corps are not responsible for the loading and unloading of any baggage which they may be ordered to convey. This work must be done by the troops. Civilian drivers, in the same way, are only responsible for the business of conducting and do not assist in loading or unloading.

The Railway Act stipulates that the loading of baggage upon trains and the unloading it from them is to be performed by the troops; fatigue parties are therefore sent to the railway station, before the troops march or after they have arrived, to carry out this duty. If the corps moving cannot provide the necessary fatigue parties, they must be obtained from other corps in garrison upon the representation of the Commanding Officer.

Heavy baggage is embarked on board ship the day before the troops whenever it is possible to do so. The labour of getting the baggage on board and stowing it away is done by the troops, with the exception of the slinging, which is done by the seamen.

The actual quantities of baggage allowed to be carried at the public expense are fixed, for regimental officers and men and their families and for regimental stores of all kinds, by

the scale given below. Staff and departmental officers are allowed somewhat greater quantities than the corresponding regimental officers of equal rank.

Individual Allowances (Regimental).

Lieutenant-Colonels, each	18 cwt.	} including 8 cwt. for furniture.
Majors „	15 „	
Captains „	10 „	} including 5 cwt. for furniture.
Lieutenants „	9 „	

In addition, *mounted* officers are allowed extra for horse equipment 2 cwt. for the first horse and 1 cwt. for every other horse for which they draw forage.

Warrant officers	{	each 2 cwt. if single,
		3 cwt. if married.
Non-commissioned officers ranking with Regimental-Quartermaster- Serjeant	{	each 2 cwt. married or single.
Schoolmistresses		
Other non-commissioned officers ranking higher than Lance-Ser- jeants	{	each $\frac{1}{2}$ cwt. if single, $1\frac{1}{2}$ cwt. if married.
Families on the establishment, of all married soldiers below the above ranks	{	each 1 cwt.

Other soldiers are only entitled to their kits (which they carry on their persons and which are therefore not computed as baggage) and what may be carried for them in the troop, battery or company arm-chests as given below under the head of 'stores.'

STORES.

<i>For a Regiment of Cavalry or Battalion of Infantry.</i>	
	Cwt.
Quartermaster (including signalling stores, arti- ficers' tools, old clothing, &c.) . . .	—
	2
Paymaster . . .	7

Actual weight.
For books.

For a Regiment of Cavalry or Battalion of Infantry (cont.).

Orderly room . . .	Cwt.	{ Or 13 if attestations are conveyed. When necessarily conveyed. Actual weight.
Hospital . . .	10	
Armourer . . .	18	
Shoemaker . . .	—	
Tailor . . .	2	
Band . . .	2	
Recreation room . . .	12	
Officers' mess . . .	5	
Serjeants' mess . . .	50	
	15	

Special to Cavalry.

Riding-master . . .	3	{ Each.
Saddler, Farrier, and Saddle-tree Maker }	1	
Arm-chests . . .	7	{ Each troop, and 1½ cwt. additional for every 10 men over 60 per troop.
School . . .	6	
Veterinary stores . . .	8	

Special to Infantry.

Arm-chests . . .	13	{ Each company, and 1½ cwt. additional for every 10 men over 60 per company.
School . . .	8	

Royal Artillery.

(For each battery.)

Quartermaster's stores . . .	—	{ Actual weight.
Arm-chests . . .	13	
Officers' mess . . .	9	{ And 3 cwt. additional for every 10 men over 60.
Serjeants' mess . . .	3	
School . . .	2	{ For each battery of Horse or Field Artillery.
Veterinary stores . . .	5	
Hospital . . .	—	{ Actual weight when necessarily conveyed.

<i>Royal Engineers, Commissariat and Transport Corps and Ordnance Store Corps.</i> (For each troop or company.)		
Quartermaster — viz. } spare necessities, de- } serters' kits, &c. }	Cwt. } — } Actual weight.	
For arm-chests, accou- } trement - chests, sta- } tionery-chests, &c. }	13 } { And 3 cwt. additional for every 10 men over 60 in each troop or company.	
School }	2 } { For each company of Royal Engineers.	
Orderly room, pay office, } &c. }	2 }	

The weight of the arm-chests includes that of the following articles :—

Waterproof-bags,	Troop, battery, or company
Squad-bags,	store-chests,
Black-bags or kit-bags,	Spare arm-chests.
Stationery-chests,	

When a detachment of less strength than a troop, battery, or company, but not less than 20 men, moves, it is, of course, not accompanied by the arm-chest; and therefore each soldier is allowed an extra 20 lbs. weight of baggage. In smaller parties the men must carry their own kit-bags.

The charge against the public for the conveyance of the actual weight (not to exceed 32 cwt.) of certain specified extra stores is allowed to a battery of Artillery, when they must be necessarily conveyed; the charge being supported by a list of the stores.

When troops are proceeding by sea, further rules are enforced as to the *dimensions* of the packages in which the baggage is to be packed. All baggage, with certain specified exceptions, must be packed in rectangular boxes of patterns fixed by the War Office. There are four patterns, which may be inspected at the Royal Army Clothing Depot, Pimlico. The outside measurements are :—

	ft. in.	ft. in.	ft. in.	cub. ft.	cwt.
No. I.	3 6	× 2	2 × 2 0	15	or 3 of baggage.
„ II.	3 4	× 1	10 × 1 8	10	„ 2 „
„ III.	2 6	× 2	0 × 1 0	5	„ 1 „
„ IV.	2 2	× 1	2 × 1 0	2½	„ ½ „

The exceptions are—

Arm-chests,	Musical instrument cases,
Lance-chests,	Chests or cases supplied by
Tool-chests,	Government,
Forge,	The baggage of soldiers'
Officers' bedsteads,	families when proceeding
Valises for officer's bedding,	at home, on coastwise
Officers' tubs,	passages, or on passages
Bullock-trunks,	to or from Ireland or the
Portmanteaus,	Channel Islands, or short
Tin uniform-cases,	distances by water abroad.

The cubic measurement of each of the above packages must be marked in paint outside. Baggage for sea voyages must be packed so that the bulk of every hundredweight shall not exceed 5 cubic feet.

When officers' families proceed, under the circumstances before stated, in vessels belonging to or hired by the Government, they are allowed the following weight of baggage :—

Each officer's wife together with children	} 6 cwt.
under 14 years of age	
Each officer's son or daughter over 14 years	} ½ cwt.
of age (limited in number to those before described)	

The regimental baggage travelling by railway or sea is divided into 'light' and 'heavy' baggage. The former is a small quantity of articles more immediately necessary than the rest ; while the heavy baggage contains the bulk of the regimental stores and heavier goods.

In the case of railway journeys, the amount of light baggage is not to exceed that which is carried free by railway companies with each passenger. This amount travels in the same train with the troops and is computed at the rate of

1 cwt. per officer and $\frac{1}{2}$ cwt. for every other person. The 1 cwt. thus allowed to the officer is deducted from his allowance as before given ; but the soldier's $\frac{1}{2}$ cwt. is *not* abated from the allowance prescribed for him. When travelling *by railway*, but then only, he may take the benefit of this allowance to carry extra articles, but the Government will not be at any *cost* for carrying such extra weight, as, for instance, for carting to or from a station. The heavy baggage travels at a charge recovered from the Government and fixed by the Railway Act at 2*d.* per ton per mile.

When troops proceed by sea, the light baggage is limited to small parcels. Every officer is allowed two No. III. boxes ; every soldier's wife one box not higher than 14 inches ; these articles go into the cabins. The men have access at all times to their valises (or, if embarked without valises, to their kit- or waterproof-bags) and to the bags containing their sea-kits. All the rest is heavy baggage and goes into the ship's baggage-room ; but on long voyages certain packages containing changes of clothing are specially marked and stowed near the baggage-room door so as to be occasionally accessible. All baggage for sea voyages must be carefully marked and labelled as laid down in the Queen's Regulations, Sect. XVII.

The amount expended by a corps for the carriage of its baggage is debited to the War Office and credited to himself by the Paymaster in his pay-list, the entry being supported by a voucher showing, when the baggage is conveyed by land, the actual weight under each heading, and, when conveyed by water, the weight and measurement. The voucher is itself supported by receipted sub-vouchers and must bear a certificate signed by the Commissariat officer in charge, that organized transport was not available for use. The form of the voucher is,

For Cavalry	.	.	Army Form P 1903
„ Artillery	.	.	„ P 1902
„ Engineers	.	.	„ P 1904
„ Infantry	.	.	„ P 1905

All bodies of troops and individual officers and soldiers,

moving on duty, are exempt from the payment of any tolls on roads, over bridges, at dockyard entrances, &c. ; and so are all vehicles conveying baggage and stores.

Officers and soldiers, while marching or travelling in other ways or while temporarily detained at stations while they are moving or where they have been sent on duty, are entitled, under certain circumstances, to *travelling allowances* or *marching allowances*. These allowances (which vary according to the circumstances) are awarded, over and above the *expenses*, to indemnify the persons concerned for extra cost of messing, accommodation, &c. It is, therefore, well to remember that *travelling expenses* and *travelling allowances* are distinct things.

When officers travel with troops, the cost of any conveyance by railway or sea will evidently be covered by the route and warrants, and also the cost of the conveyance of baggage will be included in the general charge for the whole corps or party proceeding and will be vouched, in the same way, by the route or warrants. But when officers travel on duty alone or with only their servants, they never obtain routes or warrants, and the charges for railway tickets, steamboat fares, &c., and for conveyance of baggage as well as for travelling allowance are all entered for recovery on a claim made out on Army Form O 1771. This claim is sent to the regimental Paymaster of the corps to which the officer belongs or is attached. Cab-hire is allowed to an officer travelling alone or with only his servant to and from railway stations, wharves, &c., *whatever* be the distance, if *baggage* is necessarily carried, and also when no baggage is carried, if the distance *exceeds 2 miles*. The Paymaster can check the correctness of the fares charged by the known local rates, consequently, no sub-vouchers are required to the claim for ordinary cab-hire. Reasonable petty expenses, if clearly necessary, are also entered on the claim unvouched ; but all other entries of items of money spent must be supported by receipts. The claim becomes a Paymaster's voucher and is sub-vouched by the receipts attached.

As regards the necessary travelling expenses, and regu-

lated travelling allowances and marching allowances of warrant officers, non-commissioned officers and men, and those of their families, they are advanced to the commander of the party by the Paymaster of the corps to which he belongs. The Paymaster debits the amount to the War Office, supporting the entries by reference to the number of the route under which these persons travel.

Warrants are granted to soldiers proceeding on or returning from furlough, in order that the soldier may not have to pay cash for travelling. The value of the expenses covered by the warrant or warrants is recovered from the soldier's pay ; for, on these occasions, he is travelling for his own pleasure or convenience. It is, obviously, advisable to provide a warrant instead of its money value, because a soldier might apply a sum of money to some other object or might lose it or be robbed of it ; whereas the warrant can only be used for the specific purpose for which it is issued ; for this purpose (and this only) it is as good as money. The general rule concerning warrants is that their values are credited to the War Office in the accounts of the Paymasters who issue them ; but in the case of a warrant granted to a soldier on furlough to enable him to rejoin his corps, it is usually issued by some Paymaster at a station where the man finds himself on furlough and is made payable by the Paymaster of the soldier's corps, in whose accounts credit is given to the public. Therefore, the Paymaster issuing such a warrant immediately notifies the fact to the Paymaster of the corps and also enters a note of it on the soldier's furlough.

At foreign stations, the Commissariat and Transport Department makes all arrangements for the conveyance of troops and their families and baggage by land or inland-water routes. Also, the travelling claims of all officers or other persons must be sent to the Senior Commissariat Officer at the station for his sanction and signature before they can be accepted for payment. The Commissariat officer sanctions only those claims in which the charges do not exceed those fixed by the local or other regulations.

The various methods of conveying consignments of stores

have been alluded to in discussing District Administration. Small parcels are usually sent by the ordinary means of carriage available to the general public, the cost when chargeable to the Government being recovered by the Paymaster, who debits the War Office with the amount expended in payment and supports the entry by a voucher on Army Form P 1911 ('account of disbursements for carriage of stores'), on which all sums expended in this way during each half-year are entered and totaled.

VIII. REGIMENTAL FINANCE.

In discussing regimental finance, we shall have to deal with the sums due by the public to corps of troops and the individuals composing them, and, on the other hand, with the sums that may become due by these corps or persons to the public. We must then glance at the system by which these disbursements and recoveries are made.

The sums due to individuals may be those for the remuneration of their services, or they may be allowances in lieu of issues in kind due to them, or they may be meant to cover certain expenses incurred by them on behalf of the service.

On the other hand, money may be recoverable from corps or from individuals from a variety of circumstances.

Therefore, in the following pages, we shall first briefly state the rates of pay and allowances, then the sums payable or recoverable. After this, we shall examine the system of troop or company accounts, and, lastly, look into the proceedings of regimental Paymasters and their accounts.

Public Disbursements.

The rates of ordinary pay of all officers, soldiers, and other persons connected with the Army are fixed by the 'Royal Warrant for the Pay, Promotion and non-effective Pay of the Army,' dated 11th March 1882. This Warrant also fixes the rates of extra-ordinary pay which may, under certain circumstances, be granted to individuals and the stoppages to which they may be liable. *Allowances*, which are determined

by the 'Allowance Regulations,' are concessions to corps, officers, soldiers, and certain other persons connected with the Army, of benefits which are awarded, in certain cases, *in kind*, and, in other cases *in money*. Money allowances are not to be confounded with pay ; the latter being granted for services rendered, the former for the provision of necessary articles not issued in kind, or to meet expenses incurred in the performance of duties.

Pay.

We think it is unnecessary to mention here the rates of pay granted to officers. They are very well known, as they have remained the same during the greater part of the XIXth century. It may be said, however, that, when these rates were fixed, the pay of the highest paid soldier did not exceed two-thirds of that of the lowest paid officer. The officer has relatively sunk considerably in the scale in the progress of time ; for now almost all warrant officers, and even some non-commissioned officers, receive higher rates of pay (not to mention their allowances) than certain ranks of officers. We do not think that discipline would suffer if, by some increase made to the rates of officers' pay, the Government upheld the idea that it holds him in the same consideration that it formerly did.

The following tables give the rates of daily pay at present in force for all soldiers regimentally employed in the Cavalry, Artillery, Engineers and Infantry.

Warrant Officers.

					Daily	
					s.	d.
Master-Gunner 1st class	.	.	.	.	6	0
„ 2nd „	.	.	.	.	5	8
Regimental-Corporal-Major, Household Cavalry	.	.	.	.	5	10
Regimental-Serjeant-Major, Foot Guards	.	.	.	.	5	2
„ „ Infantry of the Line	.	.	.	.	5	0
„ „ Cavalry of the Line	.	.	.	.	5	4
„ „ Royal Horse Artillery	.	.	.	.
and Royal Engineers	.	.	.	.	6	0

	Daily s. d.
Brigade-Serjeant-Major, Field and Garrison Artillery	5 10
Trained Bandmaster, Infantry	5 0
„ Cavalry	5 6
„ Royal Artillery and Royal Engineers	6 0

Household Cavalry and Foot Guards.

	Life Guards and Horse Guards		Foot Guards	
	s.	d.	s.	d.
Quartermaster-Corporal-Major	4	6	—	—
Quartermaster-Serjeant	—	—	4	0
Troop-Corporal-Major	4	0	—	—
Colour-Serjeant	—	—	3	2
Corporal-Instructor of Fencing and Gymnastics	3	3	—	—
Corporal-Trumpeter	3	2	—	—
Serjeant-Drummer or Serjeant-Piper	—	—	2	6
Corporal of Horse	3	0	—	—
Serjeant	—	—	2	6
Lance-Serjeant	—	—	2	2
Corporal	2	8	1	9
Lance-Corporal	—	—	1	4
Private	1	9	1	1
Boys, until they attain the age of 18 years	0	8	0	8
Kettle-Drummer	2	4	—	—
Trumpeter, Bugler, Piper, Fifer or Drummer	1	11	1	2
Farrier-Quartermaster-Corporal	4	3	—	—
Corporal-Rough-Rider	4	0	—	—
Corporal-Saddler	4	0	—	—
Corporal-Farrier	3	4	—	—
Shoeing-Smith	2	5	—	—
Saddler	2	4½	—	—
Saddle-tree Maker	2	4½	—	—

Cavalry and Infantry of the Line.

	Cavalry		Infantry	
	s.	d.	s.	d.
Quartermaster-Serjeant	4	2	4	0
Troop-Serjeant-Major	3	10	—	—
Colour-Serjeant	—	—	3	0
Serjeant-Instructor in Fencing and Gymnastics	3	3	—	—
Serjeant-Trumpeter	2	8	—	—
Serjeant-Drummer, Serjeant-Piper, or Serjeant-Bugler	—	—	2	4
Serjeant	2	8	2	4
Lance-Serjeant	2	4	2	0
Corporal	2	0	1	8
Lance-Corporal	1	7	1	3
Private	1	2	1	0
Kettle-Drummer (when authorized)	1	9	—	—
Boys, until they attain the age of 18 years	0	8	0	8
Trumpeter, Bugler, Fifer, Piper or Drummer	1	4	1	1
Farrier-Quartermaster-Serjeant	4	0	—	—
Serjeant-Rough-Rider	3	10	—	—
Saddler-Serjeant	3	8	—	—
Serjeant-Farrier	2	10	—	—
Corporal-Saddler	2	0	—	—
Saddler	1	9½	—	—
Corporal-Saddle-tree Maker	2	0	—	—
Saddle-tree Maker	1	9½	—	—
Shoeing-Smith	1	10	—	—

Royal Artillery.

	Horse Brigades and Riding Establishment		Field Garri- son and Coast Brigades	
	s.	d.	s.	d.
Master-Gunner 3rd class	—	—	4	6
Brigade-Quartermaster-Serjeant	4	4	4	2

	Horse Brigades and Riding Establishment		Field Garri- son and Coast Brigades	
	s.	d.	s.	d.
Serjeant-Instructor of Gunnery	4	2	4	0
Battery-Serjeant-Major or Battery- Quartermaster-Serjeant (Horse and Field Brigades)	4	4	4	2
Battery-Serjeant-Major (Garrison and Coast Brigades)	—		3	9
Serjeant-Trumpeter	3	4	3	2
Serjeant	3	4	3	2
Corporal	2	8	2	6
Bombardier	2	5	2	3
Acting Bombardier	2	1	1	11
Gunner	1	4	1	2½
Driver	1	3	1	2½
Drummer or Trumpeter	2	0	1	2½
Boys, until they attain the age of 18 years	0	8	0	8
Farrier-Quartermaster-Serjeant	4	5	4	3
Collar-Maker-Quartermaster-Serjeant	3	11	3	9
Wheeler-Quartermaster-Serjeant	3	11	3	9
Battery-Armourer-Serjeant	3	3	3	1
Serjeant-Farrier and Carriage-Smith	3	9	3	7
Serjeant-Collar-Maker	3	4	3	2
Corporal-Collar-Maker	2	8	2	6
Bombardier-Collar-Maker	2	5	2	3
Serjeant-Wheeler	3	4	3	2
Corporal-Wheeler	2	8	2	6
Bombardier-Wheeler	2	5	2	3
Shoeing and Carriage-Smith	2	2	2	0
Serjeant of the Band		3		6
1st Corporal „		2		9
2nd „ „		2		6
Musician		1		5

Royal Engineers.

	Royal Engineers		Royal Engineers Troops &c.	
	<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>d.</i>
Quartermaster-Serjeant	4	6	5	3
Troop-Serjeant-Major or Troop-Quarter- master-Serjeant	—		4	4
Serjeant-Bugler	4	6	—	
Company-Serjeant-Major or Company- Quartermaster-Serjeant	3	9	4	0
Serjeant	3	3	3	6
Corporal	2	6	2	9
2nd Corporal	2	2	2	5
Lance-Corporal	1	10	2	1
Sapper or Driver	1	1½	1	4
Bugler or Trumpeter	1	1½	1	4
Boys, until they attain the age of 18 years	0	8	0	8
Farrier-Quartermaster-Serjeant	—		4	6
Serjeant-Artificer	—		3	8
Corporal-Artificer	—		2	11
Artificer	—		1	11

Schoolmasters are at first non-commissioned officers, but after 12 years' service become warrant officers ; their daily pay is :—

Warrant officer, 6*s.* 0*d.*, increasing every 3 years by 6*d.* up to 7*s.* 0*d.*

Non-commissioned officer, 4*s.* 1*d.*, increasing every 3 years by 6*d.* up to 5*s.* 7*d.*

As before stated, the canteen Serjeant draws pay as a private soldier only from Army funds, his services in the canteen being paid for out of the canteen fund.

Paymaster-Serjeants and Orderly-Room-Serjeants are paid at the following rates :—

	Rank	Household Cavalry	Cavalry of the line and Artillery	Infantry
		s. d.	s. d.	s. d.
On appointment	Serjeant	3 0	2 8	2 6
After 3 years in receipt of next lower rate of pay	Colour- Serjeant	3 6	3 2	3 0
After 3 years in receipt of next lower rate of pay	Quarter- master- Serjeant	4 0	3 8	3 6
After 3 years in receipt of next lower rate of pay	Do.	4 6	4 2	4 0

Deferred Pay.

Deferred pay is a sum of money which accumulates during the soldier's service for his benefit, when he takes his discharge, passes to the reserve, or becomes a warrant or a commissioned officer. The issue of this pay is, as will be seen, subject to certain conditions. It is granted only to non-commissioned officers and private soldiers.

With *three* exceptions, deferred pay is payable only in respect of the first 12 years of a soldier's service. The first exception is that the pay continues to accumulate in respect of non-commissioned officer's service in any rank not lower than that of Serjeant which may be rendered after the 12 years and up to 21 years. But if the non-commissioned officer is reduced to the ranks, or resigns non-commissioned rank, and is discharged to a pension less than that of a Serjeant, before completing the 21 years' service, he does not, on leaving the service, receive deferred pay for any period after the first 12 years' service. The second exception is the case when the soldier's service has been prolonged under Sect. 83 of the Army Act ; deferred pay is granted in respect of this prolonged service. The third exception is that of the Reserve man recalled to Army service on mobilization.

Before the 1st July 1881, the rate of deferred pay was 2*d.* per day. Since that date, the sum to be paid to the soldier on discharge, &c., has been fixed at the rate of 3*l.* for every complete year of service and 5*s.* for every 30 days or part of a period of 30 days over the complete number of years, up to the limit of years above mentioned.

The men who enlisted before the 1st July 1881 have a right to the deferred pay at the old rate. When, therefore, they become entitled to receive the sum, it is computed for these soldiers at the rate, new or old, which in the particular instance may be the more favourable to the man.

If a man dies in the service, any deferred pay which has accumulated is paid to his heir.

In computing the amount of deferred pay due to a soldier, 2*d.* is deducted for every day's service forfeited towards pension (see p. 281). If the forfeited service should be restored, no deduction is made.

A soldier

Discharged with ignominy by sentence of court-martial,

Discharged as incorrigible and worthless,

Discharged for misconduct,

Discharged for giving a false answer on attestation,

Discharged on conviction by the civil power,

Sentenced to penal servitude,

forfeits all claim to deferred pay *as a consequence* of the sentence or award.

Further, a General or District court-martial may specially sentence a soldier for *any* offence to forfeit his claim to all or any specified portion of the deferred pay which would otherwise be due to him.

If a man who, for any reason, improperly enlisted in the service is *held to serve*, he counts the service towards deferred pay; otherwise, if discharged or re-transferred to the Reserve, he has no claim.

As to men who purchase their discharges, those enlisted previous to the 1st July 1881 *can* claim deferred pay; those enlisted since that date are *not* entitled to it.

Good Conduct Pay.

Good conduct pay is granted only to soldiers under the rank of Corporal, 2nd Corporal and Bombardier.

The first grant of good conduct pay to a soldier is marked by a badge of a chevron on the left arm, additional bars being worn for every successive increase.

Except in the case of soldiers belonging to certain Colonial corps, the good conduct pay attached to, and marked by the possession of good conduct badges, is fixed at the rate of 1*d.* a day for each badge.

Good conduct badges and pay are granted to soldiers who fulfil two conditions :—

1st. A certain length of *total Army service* is fixed for each number of badges as the shortest which the soldier must have to qualify for that number of badges.

2nd. Apart from qualifying as to total service, the soldier's *conduct* must also satisfy certain conditions before he can obtain his first and successive badges.

The following are the periods of service after which the soldier who has fulfilled the requirements concerning good conduct can *ordinarily* hold his first and subsequent good conduct badges.

After 2 years' service	.	.	.	1 badge.
„ 6 „	.	.	.	2 badges.
„ 12 „	.	.	.	3 „
„ 18 „	.	.	.	4 „

And, after 18 years' service, if a soldier continues to serve on, and satisfies the conditions of good conduct, he may earn additional badges after terms of 5 years for each badge.

The condition concerning good conduct which a soldier must fulfil to earn his first good conduct badge is that he shall have served since enlistment a 'term of good conduct ;' that is, that he shall have served two years continuously without his name appearing in the regimental defaulters' book. In order to obtain subsequent badges, the soldier must have

held the preceding number of badges for a similar 'term of good conduct.'

Combining the requirements as to total length of service with those respecting conduct, it will appear that a soldier may obtain his first badge at 2 years' service or as soon after he has completed that period as he may have served his 'term of good conduct.'

Similarly, to earn his second badge, he must not have less than 6 years' total service and, moreover, must have been in possession of 1 badge for the 2 years' 'term of good conduct.'

For the third badge, he must have not less than 12 years' service and must, besides, have been in possession of 2 badges for the 'term of good conduct.'

And so on for successive badges.

But, by a special rule, if a soldier has served continuously *14 years without an entry in the regimental defaulters' book*, he obtains the next badge he is entitled to *2 years earlier* than he would otherwise obtain it, and the periods necessary for obtaining subsequent badges are also thrown forward 2 years.

A soldier who is in possession of one or more good conduct badges necessarily loses a badge for each entry in the regimental defaulters' book which he may incur.

Moreover, if a soldier be

Discharged with ignominy, by sentence of court-martial,

Discharged as incorrigible and worthless,

Discharged for misconduct,

Discharged on conviction by the civil power,

Discharged for giving a false answer on attestation,

Sentenced to penal servitude,

he, from that fact alone, *necessarily* forfeits *all* his good conduct badges.

And a General or a District court-martial may further, for *any* offence, specially sentence a soldier to lose any good conduct badges he may possess.

So, also, if a soldier confesses to desertion or fraudulent enlistment and his trial is dispensed with, he nevertheless for-

feits *all* good conduct badges of which he may be in possession.

A soldier sentenced by a civil court to a term of imprisonment exceeding 6 months forfeits *all* his good conduct badges.

A Reserve man who has illegally enlisted in the Army and is re-transferred to the Reserve, also forfeits *all* good conduct badges of which he may be possessed.

We have said that good conduct pay is not granted to any soldier higher in rank than Lance-Corporal or Acting-Bombardier. But if a non-commissioned officer of higher rank be reduced to the ranks, he is assumed to have been, so to speak, in *latent* possession of as many badges as he would have held had he not been promoted; and, consequently, when he is reduced, he assumes that number of good conduct badges *less one*, which is held to have been forfeited by the effect of the court-martial or other award which has reduced the man to the ranks.

Good conduct badges which have been forfeited may be restored under certain conditions which may be fulfilled by the soldier in order to regain them.

Under ordinary circumstances, it is easier for a soldier who has once held badges to obtain the restoration of those he may have forfeited than it is for the soldier who has not held badges to earn them originally.

Thus, as a general rule, if a soldier has forfeited one badge, a 'half-term of good conduct' (that is, a single year's service passed without entry in the regimental defaulters' book) served by him entitles him to its restoration.

And if a soldier who has held several badges, loses one of them and then, before he has regained it, again commits himself and loses another, he must serve a 'half-term of good conduct,' dating from the last loss, to regain one badge, and then another half-term to regain the other forfeited badge.

But, evidently, if a soldier who has (say) two badges, forfeits one of them before he has earned his third badge, he will, on completing a half-term of good conduct after the date of forfeiture, regain his second badge and then must serve on a

full term of good conduct to earn the third badge which he has not held before. He will then receive the third badge if he has in addition the qualifying 12 years' total service required.

The following special rules, however, apply to those men who have by a single offence forfeited *all* their good conduct badges.

If the service which a soldier has forfeited by desertion or otherwise be restored to him, the effect of this restoration, for the purpose of good conduct pay, is to reduce the offence he committed to one entailing a simple regimental entry. He is, therefore, re-assessed for good conduct badges and is granted all those he would have held if, instead of the punishment involving forfeiture of service, he had been awarded one entailing an ordinary entry in the regimental defaulters' book.

Otherwise, in all cases where the soldier forfeits previous service towards discharge and *all* his good conduct badges, he is, if retained in the service, as regards the earning of future badges, in the position of a recruit ; his badges are not *re-stored* to him, but have to be earned afresh, his service for this purpose reckoning from the date of his conviction, or of the order dispensing with his trial.

Extra-Duty Pay.

Regimental officers acting in the appointments of Adjutant, Riding-Master, Quartermaster, or Adjutant and Quartermaster combined, are entitled, under various circumstances detailed in Para. 226 of the 'Royal Warrant for Pay and Promotion,' 11th March 1882, to extra-duty pay (over and above their regular pay) at daily rates, varying, according to the circumstances, from 2s. to 3s. The cases detailed in the paragraphs mentioned include those of the officers acting for the permanent holders of the appointment at the headquarters of a corps, and also those of the officers acting for detachments, mixed bodies of troops, &c.

Non-commissioned officers and other soldiers who may be employed temporarily in performing certain specified duties or acting in certain specified situations receive, in some cases

absolutely and in others conditionally, under certain prescribed circumstances to be fulfilled, certain rates of extra-duty pay over and above their ordinary pay.

The enumeration of all the rates themselves and the details of all the conditions under which they can be respectively drawn would be too lengthy a matter to introduce into this book. We shall therefore restrict ourselves to giving the several headings with a few words of explanation, and, for the rest, refer the reader to paragraphs 640 and 641 of the 'Royal Warrant for Pay and Promotion,' 11th March 1882.

The duties for which extra-duty pay may be drawn are, then, the following :—

- | | | |
|--|---|--|
| 1. Acting Serjeant-Major to a detached portion of a corps or mixed detachment. The body must be of a certain strength | } | 6d. or 4d. a day according to circumstances. |
| 2. Acting Paymaster-Serjeant or Acting Orderly-Room-Serjeant to a corps or to detachments of a certain strength | } | 6d. a day. |
| 3. Soldiers employed as clerks in orderly room, pay office and Quartermaster's office. One only in each office is allowed pay | } | 3d. or 6d. a day according to office. |
| 4. Acting Schoolmaster at the headquarters of a corps in the absence of a trained Schoolmaster. The rate depends on the number of adult scholars | } | 1s., 1s. 3d., or 1s. 6d. a day. |
| 5. Acting Armourer at the headquarters of a corps in the absence of the Armourer-Serjeant, under certain specified circumstances | } | 1s. a day. |
| 6. Soldiers doing the duty of non-commissioned officers <i>above the rank of Serjeant</i> , or of non-com- | } | 6d. a day. |

- | | | |
|--|---|---|
| missioned officers of any rank
detached on certain specified
duties | } | 6d. a day. |
| 7. Soldiers acting as non-commissioned
officers on voyages to and from
India, under certain circumstances
only | } | Pay made up to
that of acting
rank. |
| 8. Soldiers acting as Artificers in cer-
tain specified cases | } | 6d. a day. |
| 9. Non-commissioned officers keeping
accounts of a troop, battery, com-
pany, or of a division of Garrison
Artillery or of special bodies of
troops. The rate depends on the
strength of the body and on
whether the non-commissioned
officer is or is not a Colour-Ser-
jeant or a Troop-, Battery-, or
Company-Serjeant-Major | } | 6d. to 1s. 6d. a
day. |
| 10. Acting Serjeant-Instructor of Gun-
nery. Under certain circum-
stances | } | 6d. or 1s. a day. |
| 11. Serjeant-Cooks and Cooks to wings
and detachments | } | 6d. a day. |
| 12. Rough-Riders. The rate depends
on the rank of the soldier, and
on the corps or detachment with
which he is serving. It is not
issued during voyages | } | 6d. or 1s. a day. |
| 13. Schoolmasters to detachments, or
on board ship in the absence of
a trained Schoolmaster | } | 6d. a day. |
| 14. School-Assistants. Number al-
lowed limited according to
number of scholars attending
school | } | Senior Assistant
6d. a day, others
4d. a day. |
| 15. School orderly | | 1s. a week. |

		Monthly
		s. d.
16. Savings bank clerks in		
each battalion or equi-	Under 50 accounts	2 6
valent command of the	From 50 to 74	3 6
other arms. The rate	„ 75 to 99	4 6
varies according to the	„ 100 to 149	6 0
number of bank ac-	„ 150 to 199	7 6
counts kept during	For every 50 additional	2 6
each month . . .		

17. Soldiers employed with regimental transport according to rank and arm. More is granted in war time, or when troops are mobilized	Infantry :—
	Serjeant . . . 4d.
	Shoeing-smith 6d.
	Driver . . . 4d.
	Cavalry :—
	Driver . . . 2d.

Rates of extra-duty pay are also laid down for Drill-Instructors to Engineer Volunteers, for Librarians on board ship, for acting Garrison-Gunners, for soldiers employed as auctioneers to sell Government stores, for orderlies in charge of lunatics on voyages, for telegraph clerks or signalmen at fixed stations, and for soldiers employed in the lobbies and practice ranges at Woolwich ; but these are, clearly, quite exceptional positions.

Further, it is provided that, when non-commissioned officers and other soldiers are employed on the duties of the regimental staff, the rate to be drawn for a single acting appointment is not to exceed 6d. a day, and, if the same soldier holds *more* than one appointment, the extra-duty pay for the combined duties is not to exceed 1s. a day.

Working Pay.

When the issue of working pay has been authorized for working parties, officers, in a proportion not exceeding one officer to 50 men, may be detailed to superintend and command the party ; and officers thus detailed may, if they remain with the party throughout the working hours, receive working pay.

The rates are the following :—

For an officer superintending 100 men or more, 4s. a day.

For an officer superintending less than 100 men, 2s. 6d. a day.

When the officers employed exceed the proportion of one officer to 100 men, for each officer, 2s. 6d. a day.

When a working party works for less than 4 hours in a day, the officers receive half-rates.

Non-commissioned officers superintending working parties receive working pay at rates varying from 8d. a day (or 1d. an hour) to 1s. 4d. a day (or 2d. an hour) according to circumstances detailed in paragraph 683 of the 'Royal Warrant for Pay, &c.' If they be specially employed at their crafts, they may receive special rates. But no non-commissioned officer may be paid working pay for working at his craft in addition to working pay for superintending parties.

Superintending pay is not, as a rule, granted in respect of working parties of less than 20 men. The non-commissioned officer of such a party is expected to work as one of the party and receives ordinary working pay.

No non-commissioned officer can receive at the same time pay for superintending and also pay for working himself.

As regards private soldiers and non-commissioned officers *not* superintending, the rates of working pay vary according to the skill or the nature of the employment. Five rates are prescribed as given below.

	Hourly	Daily	
	d.	s.	d.
First rate . . .	2	1	4
Second „ . . .	1½	1	0
Third „ . . .	1		8
Fourth „ . . .	0¾		6
Fifth „ . . .	0½		4

The first rate is issued to skilled artificers when employed at their crafts.

The second rate is issued to

Unskilled artificers,
Skilled excavators or miners,
Superior labourers,

and a few other men employed on work requiring rather more than ordinary intelligence (paragraph 659, 'Royal Warrant for Pay, &c.').

The third rate is given to ordinary labourers and to men specially employed as detailed in paragraph 660 of the 'Royal Warrant for Pay, &c.'

The fourth rate is issued to inexperienced labourers.

The fifth rate is for men employed in such services as whitewashing, forming drill-grounds, constructing butts, moving stores not belonging to the corps, acting as boats' crews, &c.

The men of the Royal Engineers, in addition to regimental pay, receive, whenever they are employed on works (which they usually are), working pay which, in the case of this corps, is termed *Engineer pay*. The rates are the same as those above given for ordinary working parties, except that there are, in addition, two special rates (the *A* and *B* rates) which may be granted respectively to 'very superior' and 'superior' craftsmen specified in the Royal Warrant.

The *A* and *B* rates may also be granted to soldiers of the other arms if, being otherwise qualified, they are employed in work of a superior kind by the Royal Engineer Department.

It may be remarked that, while the other arms only *incidentally* receive working pay, with the Royal Engineers, it is the *exception* if a man be not drawing Engineer pay.

Special rates of working pay are granted to divers and men connected with diving operations ; also to the coxswains of boats' crews, and to the Gun Lascars. Double rates are allowed to soldiers, who, in the absence of civilian workmen, are necessarily employed in emptying stagnant wells and cesspools.

Working pay is, as a general rule, issued at the *hourly* rates, no pay being granted for fractions of an hour. The *daily* rates are applicable to those men who, although perhaps not actually working all the day, must necessarily be in

attendance when they are required. Men working at daily rates must, with the exception of boats' crews, be in attendance at least 8 hours a day. Overtime is not recognized.

The time is reckoned from the moment of parading at the place where the working party is required. But if the party has, in marching to and from this place, to pass over a distance in the aggregate greater than 3 miles, the time necessary to march *the excess* may be paid for as working time if the General or other Officer Commanding specially sanctions the issue.

Working parties may also be employed by piece-work or task-work, the officer in charge of the work dividing it among the men, and allotting to each such portion as will be equivalent to the work which, using due diligence, he might accomplish in a certain number of hours. The man is then paid, according to the quantity and quality of the work done, that which is held to be the equivalent at the hourly rates.

Soldiers are not entitled to working pay for fatigue duties.

Working pay cannot be drawn simultaneously with extra-duty pay.

Prizes for Skill at Arms, &c.

The qualifications to be fulfilled in order to entitle men to prizes for skill at arms are detailed in paragraphs 934 to 950 of the 'Royal Warrant for Pay, &c.' (amended by Clause 103, Army Circulars 1883).

The prizes are :—

For good swordsmanship in non-Lancer Cavalry regi- ments	}	Prizes of 5 <i>l.</i> , 3 <i>l.</i> , and 1 <i>l.</i> 10 <i>s.</i>
For good lance practice in Lancer regiments		
For good swordsmanship in Lancer regiments	}	Prizes of 1 <i>l.</i> 10 <i>s.</i>
For good shooting		
	{ Infantry, Cavalry and Engi- neers, prizes of 5 <i>l.</i> , 3 <i>l.</i> , 2 <i>l.</i> 10 <i>s.</i> , 2 <i>l.</i> , and 1 <i>l.</i>	

For judging distance	{	Infantry and Engineers, prizes of 1l. and 10s.
	{	Cavalry, prizes of 10s. and 5s.
For signalling	{	Prizes of 1l. 5s., 1l., 15s., and 10s.
For good gun practice and effi- ciency among Gunners of the Royal Artillery	{	Prizes of 4l., 3l., and 1l. 10s.
For skilful driving among Drivers of the Royal Artillery	{	Prizes of 2l., 1l. 10s., and 1l.

Obtaining these prizes (excepting those for judging distance) also entitles the soldier to wear a certain badge on the left arm.

Rewards for Valour, Meritorious Service, &c.

Certain rewards, which are accompanied by a decoration in each case, are awardable to soldiers for valour, for meritorious service, for distinguished conduct, and for long service and good conduct.

The full details as to these rewards will be found in Sect. XX. of the 'Royal Warrant for Pay, &c.'

Colonial Allowance to Officers.

At some (but not at all) stations abroad, a *colonial allowance* is made to officers. It varies according to the station. In some places it is meant to cover the value of rations, fuel and light, servants, forage, and travelling allowance within 10 miles, and also to compensate to a certain extent the officer for the special expenses of the command. At other places, it is issued for one or more of these items, the rest being separately allowed either in kind or according to the usual or local rates.

Servants' Allowance.

Although General Officers, officers of the Staff and departments of the Army, and officers of the Royal Engineers, are, at all times, allowed to draw a money allowance in lieu of the soldier servants to which they are entitled if they should

elect not to employ soldiers in that capacity, other officers are not allowed this privilege, except under special circumstances. These circumstances are the following :—

1. Any regimental officer may, at *any* station, draw an allowance of 1s. a day in lieu of each soldier servant to which his rank entitles him, if the special authority of the Secretary of State has been obtained to the allowance being made. But this authority is only granted in very exceptional cases.

2. At certain foreign stations, soldier servants are not allowed, and an allowance is made to officers in lieu of black servants. These stations, and the rates for each, are the following :—

Windward and Leeward Islands	.	1s. 6d. a day for
Jamaica . . . . .	.	each servant and groom allowed.
Honduras	
West Coast of Africa . . . . .	.	1s. do. do.
Mauritius . . . . .	.	80 cents do.

In other foreign stations, either soldier servants are allowed without the option of commuting their services for money or else the special colonial allowance is intended to cover this expense in combination with others.

At those foreign stations where servants' or colonial allowance is granted, these allowances cover the cost of any groom or grooms the officer may be entitled to ; but at home and at those stations abroad where no money allowance is issued, the officer entitled to the services of a soldier or soldiers *as grooms* must either avail himself of those services or forego them without receiving any compensation in money.

Allowances in respect of Clothing.

An officer promoted from the ranks receives an 'outfit allowance' of 150*l.* in the Cavalry and Horse Artillery, and of 100*l.* in other corps.

It was before stated that, under certain circumstances, a recruit may receive a money allowance in lieu of his free kit (see p. 323).

Men may also obtain money compensation for the wear of clothing due to them.

Boot-money is granted to certain warrant and non-commissioned officers in lieu of issues of boots. The amount is fixed from time to time.

Also, under certain circumstances, soldiers discharged or passing to the Reserve may be allowed the money-value of the plain clothes they would otherwise receive. The amount of this allowance is published from time to time in Army Circulars.

Master-Tailors of Infantry battalions receive a yearly allowance determined in Army Circulars for first fitting of new clothing which is made up, and, in all arms, an allowance, at rates similarly fixed, for making up unmade clothing (see p. 340).

Similarly, the rates allowed for the marking of clothing are variable and published from time to time. Under certain circumstances, however, the soldier is chargeable with the marking.

Allowances in respect of Subsistence.

It has already been said that, in certain cases, soldiers may be granted an allowance of 6*d.* a day in lieu of rations.

Also on the line of march, when rations are not issued, 6*d.* a day is allowed to every soldier entitled to a ration in lieu of the issue in kind, except on such days as an allowance in respect of hot meals is made to licensed victuallers on whom the men may be billeted.

When soldiers are prisoners in the guard-room or at large in barracks, they do not come under the rules for the issue of prison rations. Still, they must be subsisted; and yet it may be doubtful whether they will or will not forfeit their pay, or it may be that they have already done so. Under these circumstances, a ration is drawn for these men or 6*d.* in lieu of it and, in addition to this sum, the Government allows against the public a charge for the same amount daily as the man, if free, would have paid for his extra messing. It depends on circumstances if the amount may or may not be subsequently recovered from the soldier (see p. 499).

For men awaiting trial by court-martial *in billets*, the

Government allows 10*d.* a day, which includes the value of the free ration.

When soldiers on the married roll are, under ordinary circumstances, compulsorily separated from their families on duty, the Government makes the following daily allowance to the several members of it :—

Wife	. . . . .	4 <i>d.</i>
Each girl under 16 years of age	}	1½ <i>d.</i>
„ boy „ 14 „		

But when troops are ordered to embark for foreign service without their families, the latter are sent to their homes at the public expense and receive daily :—

Wife	. . . . .	8 <i>d.</i>
Each girl under 16 years of age	}	2 <i>d.</i>
„ boy „ 14 „		

The former and not the latter rate is issued to a family about to be sent home for such period as the family remains in barracks before proceeding. For further details, see Sect. II. ‘ Allowance Regulations.’

The allowance issued for travelling under the names of ‘ travelling allowance’ and ‘ marching allowance,’ which we shall mention further on, are intended in part to cover any extra expense for subsistence entailed on individuals by reason of their moving.

Forage Allowance.

The cases in which a money allowance is issued to officers instead of forage in kind have been detailed in the earlier pages of this book.

The amount of this allowance is fixed every half-year in Army Circulars for each District of the United Kingdom.

Formerly this allowance was uniformly 1*s.* 10*d.* a day. Much dissatisfaction existed as to the amount, on which it was impossible to feed and keep up a horse ; and the matter was taken up some years back, on the ground that the complaint was not without justice, by the Secretary of State. The result was the present system, which, instead of *raising*, has *lowered* the rate of the allowance in every District except

one or two where a *very* small number indeed of horses are foraged at the public expense. The allowance has gradually sunk, until now it stands at 1s. 2d. in some Districts.

To the rate of forage allowance, as fixed half-yearly, officers may add a claim for *stabling allowance* when public stables are not provided. This allowance is granted at the rate of 9d. a day for one, or the first, horse authorized and 6d. a day for every other authorized charger.

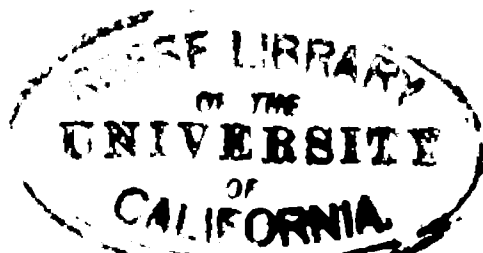
Allowance in lieu of Fuel and Light.

When fuel and light are not issued in kind (see p. 426), a money allowance instead of that in kind is made to officers and men. The rates are now fixed periodically in Army Circulars annually on the same principle that forage allowance is determined. Until recently the rates were fixed uniformly according to rank ; at the same time that these rates were made variable, they were very considerably reduced below the old uniform rates, and the Accountant-General was able to effectuate a saving to the public of several hundred pounds annually from this source. This is the harder on the officers and soldiers receiving money allowances in that, while extra issues *in kind* may be made under due sanction, there is no provision for an increase to the money allowance, however strongly the circumstances may warrant it.

The fuel and light allowance issued to officers is always distinct from any lodging allowance they may receive. In the case of certain non-commissioned officers and soldiers, the grant of lodging allowance covers and includes that for fuel and light.

Also, when a distinct allowance for fuel and light is allowed to warrant officers, non-commissioned officers and other soldiers, it always includes the value of the allowance of *paillasse straw* which is not in that case issued in kind.

Under certain circumstances (see p. 421), an officer may draw his *fuel* only in kind while he draws a money allowance for light. The daily rates thus allowed for light alone are, for the regimental ranks :—



	April to October	November to March
Field-Officer commanding a regiment	d. 3	d. 6
Other Field-Officer	2	6
Captain and Lieutenant	1	3

Lodging Allowance.

Lodging allowance, when granted (see p. 437), is issued at the rates given below to officers and soldiers of regiments and other corps at home stations.

Lieutenant-Colonel Commanding	s.	d.
Lieutenant-Colonel	4	0
Major	3	0
Captain	2	3
Lieutenant	2	0
Warrant officer	1	4
Non-commissioned officers and men	Class I	1 4
	Class II. and III. A	0 9
	Class III. B, IV. and V. ¹	0 4
	„ „ „ ²	0 2
	„ „ „ ³	0 4

The rates at foreign stations vary according to the Colony. In Hong-Kong, they are revised annually : in the Straits Settlements, they are paid directly by the Colonial Government.

Allowances connected with Travelling.

Over and above the actual expenses of conveyance, &c., to which officers and soldiers are put in making journeys on duty (which, of course, they can recover from the Government), fixed rates of allowances are made to cover the cost of

¹ If married and on married roll.
² If not married or not on the married roll. This rate is inclusive of the allowance for fuel and light.
³ When stationed separately at home stations and not provided with a billet. This rate is inclusive of the allowance for fuel and light.

their lodging and the extra expense of subsistence under these circumstances.

As regards officers, when they travel *with troops*, quarters or billets are provided ; therefore they receive less in this case than when they travel without troops and when the allowance given is intended to cover the extra expense of lodging.

With troops, the officer's travelling allowance is, irrespective of rank,

For the first day of march or railway journey	.	10	0
For subsequent days, including halting days	.	7	6

Also 5s. a day is allowed to officers—

1. On board ship coastwise at home, when not messed at the public expense.
2. For days, not exceeding 3, of detention beyond halting days on the march or at ports of embarkation or disembarkation other than place of destination.
3. When detached singly for 7 days or less.
4. For periods not exceeding 7 days when called out in aid of the civil power. For longer periods, the sanction of the Secretary of State must be obtained to the issue of the allowance.
5. When they proceed on duty and return the same day provided the distance be outside a 10-mile radius from their station, or provided that, if called out in aid of the civil power, they have been 7 hours on duty.

Travelling allowance to officers moving with troops is not issued during summer drills, manœuvres, &c.

When officers move *without troops*, the allowance for each day they are absent from their corps or station, either travelling or during detention on duty, is :—

For field officers	.	.	.	.	15s. a day ;
For other officers	.	.	.	.	10s. ,,

except for the last day of a journey, or when the journey is completed in one day, or when officers proceed in one day beyond a radius of 10 miles from their stations returning the

same day, when only one-half the above allowances are admissible.

No officer is entitled to travelling allowance for days on which he is messsed at the public expense, whether on board ship or elsewhere.

Warrant officers, Schoolmasters, and Schoolmistresses, travelling *with troops*, are given the following rates of travelling allowance :—

For the first day of the march or railway journey 4s.

For every subsequent day, including halting days 3s.

When detained on the march for other than the halting days, or at ports of embarkation or disembarkation other than the claimant's own station for a period not exceeding three days	}	2s.
---	---	-----

When a *change of stations* is accomplished in one day, half the above rates are granted.

Warrant officers, Schoolmasters and Schoolmistresses, when proceeding on duty *without troops*, are entitled to travelling allowance at the rate of 4s. a day except for the last day of a journey or when they have proceeded to some place not less than 10 miles away from their stations and back on the same day. For these days they receive 2s., as also on a change of station accomplished in a single day, irrespective of distance.

This allowance is not granted when rations are issued, or when a money allowance instead, or the allowance for hot meals, or marching allowance is granted.

The travelling issued to non-commissioned officers and men is called *marching allowance*.

When soldiers proceed by route march, the allowance is :—

For each day when not less than 10 miles is marched, or when the soldier is absent 1 night from his station	}	Mounted services 1d. Dismounted ,, 3d.
--	---	---

During marches lasting several days, it is sufficient that the *average* distance marched each day should be at least 10 miles. The allowance is not granted for days of halt on a march or (as above qualified) for days when less than 10 miles

have been marched, except that all soldiers proceeding *on foot* a distance of five miles to or from railway stations in connection with railway journeys of not less than 100 miles are entitled to an allowance of 3*d.*, and also that all soldiers called out in aid of the civil power receive a day's marching allowance if they are absent on this duty for a period of 7 hours or more.

For railway journeys, or for journeys partly by rail, by march and by water, soldiers are not entitled to marching allowance :—

For days when rations are issued,

„ „ ration allowance is granted (see p. 377),
 „ „ billeted.

Otherwise, they are entitled to the sums below given for continuous railway journeys, irrespective of the time occupied in travelling :—

For journeys not under 150 miles 1 allowance of 10*d.*

„ „ 250 „ 2 allowances of 10*d.*

„ „ 350 „ 3 „ 10*d.*

„ „ 450 „ 4 „ 10*d.*

Four allowances of 10*d.* is the maximum allowed for *any* railway journey.

When the soldier travels on duty partly by road or rail and partly by sea, he can claim (when no provision is made for his being rationed) one allowance of 10*d.*, if the whole journey be not less than 150 miles and if he has been at sea less than 8 hours.

For coastwise sea journeys, the soldier is granted no allowance if he receive either sea or shore rations or ration allowance or if the Government agreement under which he receives a passage provides for his being fed on board ship.

Otherwise he is allowed :—

If the estimated length of the } 1 allowance of 10*d.*
 voyage exceed 8 hours . . . }

If it exceed 24 hours . . . 2 allowances of 10*d.*

„ 48 „ . . . 3 „ 10*d.*

There are also special rules concerning the allowances to be made when travelling, on account of recruits, deserters,

and discharged soldiers. These will be found in Sect. XI. of the 'Allowance Regulations.'

Indemnification for Losses.

In certain cases, specified in Sect. XVII. of the Allowance Regulations, officers and soldiers may receive sums at given rates (printed in tables in the same book), to indemnify them for unavoidable losses incurred in connection with the service.

Allowances to Corps, &c.

Besides the individual allowances enumerated above, certain sums of money are allowed to corps of troops or to the officers commanding troops, batteries and companies for the purpose of covering definite expenses.

Thus, we have the sums allowed for meeting the travelling expenses of bodies of troops and the conveyance of their baggage, which vary according to the occasion.

Billet-money is also, obviously, another charge which corps bring against the public.

A charge for postage of all letters on the public service is further made as a separate item. Letters directed to the War Office and certain other central Government offices travel free of postage.

The following allowance is made to corps for the purchase of certain trifling and miscellaneous articles and stores :—

	£	s.	d.	
Household Cavalry . . .	1	14	0	{ each troop annually.
Cavalry of the { orderly room	1	2	0	„
line . . . { pay office	0	12	0	„
Royal Artillery, batteries and Royal Engineer, troops and companies . . .	{ each 2 5 0 annually.			
Infantry { orderly room . . .	0	18	0	{ each company
{ pay office . . .	0	8	0	annually.

Another allowance made to corps is that mentioned on p. 359 for the repair of equipment.

When accommodation is necessarily hired for officers' messes, the following sums may be charged against the public by corps at home stations :—

Regiments and battalions . . .	30s. a day.
Half-battalions and depots . . .	15s. a day.
Detachments or batteries . . .	8s. a day.

The allowance includes the cost of fuel and light. It cannot be claimed if the officers have the use of some other mess at their own station.

An allowance is made to the officers' messes of corps at home stations and in Bermuda, China, Mauritius, St. Helena, West Coast of Africa and the West Indies in aid of officers' mess expenses. The sums allowed are :—

	£	s.	d.
For each troop of Cavalry or company of Infantry . . .	25	0	0 a year.
For each battery of Artillery	37	10	0 ,,

This allowance is made individually at the yearly rate of 6*l.* 5*s.* to certain officers in detached positions.

Corps maintaining bands of music receive an allowance to aid the officers in supporting them. The rates are 80*l.* a year for regiments of Cavalry and battalions of Infantry. Higher rates are granted to the regiments of Foot Guards and to the Royal Artillery.

A sum of 2*l.* 10*s.* is allowed yearly to each troop, battery and company as a *library allowance* to meet the expense of purchasing and repairing books, supplying newspapers, periodicals and games, and the pay of librarians in garrison and regimental libraries and reading-rooms.

The cost of soldiers' funerals is now borne by the public, and for each funeral a sum of 1*l.* 15*s.* may be drawn. This amount may be increased on the authority of the General Officer Commanding to 2*l.* when it may be necessary. Should any expense above 2*l.* be unavoidable, the case must be represented through the General to the Secretary of State for his approval.

A *contingent allowance* to meet certain petty expenses is

granted to each troop, battery or company, the sum varying according to its fixed establishment as follows :—

Not exceeding 80 rank and file, 8*l.* yearly.

„	„	120	„	„	12 <i>l.</i>	„
„	„	160	„	„	16 <i>l.</i>	„
„	„	200	„	„	20 <i>l.</i>	„

The following expenses are chargeable to the contingent allowance :—

Pay of the storeman,
Repairs of arm-chests,
Cleaning materials for barrack-rooms,
Sundry other petty expenses, and
Stationery (except printed forms) for troops and companies of all arms other than Artillery. *Batteries* receive *all* stationery free in kind, as do the regimental offices in the other arms.

Charges against Corps and Individuals.

The pay of an *officer* may be stopped under the authority of the Army Act for any period during which he may be absent without leave. It may, moreover, under the same authority, be stopped to make good the amount of pay which he should have issued to any officers or soldiers under his command but which he has withheld.

The pay of any *officer or soldier* is liable to be stopped, under the Army Act, to make good any expenses, losses, &c., occasioned by the commission of an offence of which he is convicted by court-martial, if the court-martial orders the value to be made good in its sentence. The *soldier* is moreover liable to make good such expenses, losses, &c., on the simple order of his Commanding Officer *if they be occasioned to property belonging to the War Department or to regimental necessities or decorations.*

A fine inflicted by a civil court upon any military person except a commissioned officer may be stopped from his pay.

A soldier absolutely and necessarily forfeits his pay :—

For each day¹ of illegal absence exceeding 5 days, even if he be punished by his Commanding Officer and not tried.

For each day of illegal absence of which he is convicted by court-martial, even if he be absent *less* than 5 days.

For each day of imprisonment he may be awarded whether by his Commanding Officer or that of one of H. M.'s Ships or by a court-martial or civil court.

For each day of detention on any charge on which he is afterwards convicted by a court-martial or civil court.

For each day of detention on a charge of *absence without leave* for which he is afterwards awarded *imprisonment* by his Commanding Officer.

For each day spent in hospital on account of sickness certified by the Medical officer attending him to have been brought about by an offence committed by him.

The soldier may or may not be ordered to forfeit his pay :—

For every day of illegal absence *not* exceeding 5 days at the discretion of his Commanding Officer, when the soldier is not tried for the offence.

For every day of detention brought about by his confession that he has been guilty of desertion or fraudulent enlistment, although his trial for the offence may have been dispensed with. In this case the Competent Military Authority to dispense with the man's trial may order the forfeiture.

It need hardly be said that a soldier illegally convicted or acquitted of a charge suffers no deduction of pay on account of any illegal imprisonment or of any detention, and that any sum stopped or withheld is refunded to him on his rejoining for duty ; but he is liable to charges for his subsistence and to any hospital stoppages.

¹ The time legally held to constitute a day's absence is defined in paragraphs 766 *a* and 766 *b* of the 'Royal Warrant for Pay &c.,' 1882.

Prisoners embarked abroad for discharge at home get no pay for the period of the voyage, even if at large on board ship.

In theory, a prisoner of war forfeits his pay for the time he is thus absent. But the Army Act gives power to the Secretary of State to restore his pay after the inquiry always held as to the circumstances under which the soldier fell into the enemy's hands ; and, practically, this would always be done if no blame attached to the man.

In detailing the rules for the issue of good conduct pay, those concerning its forfeiture (which are inseparably mixed up with the former) were also given.

The fines for drunkenness awardable either by courts-martial or by order of the soldier's Commanding Officer are recovered from his pay. The amount of these fines is limited by the Army Act and the Queen's Regulations. A court-martial may inflict a fine of 1*l.* or less, and a Commanding Officer, fines varying from 2*s.* 6*d.* to 10*s.*

A soldier is also liable under the provisions of the Army Act to be ordered to forfeit the liquor ration which may be issued to him on board ship and at certain stations abroad. It must be remembered that he pays 1*d.* a day for this ration, and therefore men not drawing their ration may be ordered to forfeit 1*d.* a day in lieu of forfeiting the ration in kind. This forfeiture can only be awarded for a period of 28 days.

The Army Act authorizes such deductions to be made from the soldier's pay as may be necessary to make good any sum which he was liable to pay by reason of his quitting the Auxiliary Forces, if, *at the time of his enlistment* in the Regular Army, he belonged to those forces. This sum is fixed in the case of Militiamen who may enlist into the Regular Army without obtaining a 'Militia Release,' by the 'Royal Warrant on Pay, &c.,' as follows :—

	£	s.	d.
Ordinary Militiamen	1	0	0
Re-enlisted „	0	10	0
Militia Reservemen	1	0	0

Also, any stoppages which such a soldier was undergoing

when in the Auxiliary Forces may continue to be enforced after his enlistment in the Army until the necessary sum is recovered.

Relief given as a loan to a soldier's wife or child and (after certain formalities) certain prescribed sums paid for maintenance of wife, child, or bastard child may be recovered from the soldier's pay, which, under the provisions of the Army Act, may be stopped to meet these claims by his Commanding Officer, on receipt of a special order from the Secretary of State.

The sums which may be stopped from the soldier, after due proceedings have been taken, to repay a loan of relief or otherwise to support his wife or child (legitimate or other), are the following :—

For a soldier not below the rank of Serjeant 6*d.* a day.

For a soldier of lower rank 3*d.* a day.

But, although any *private* property a soldier may possess is as liable as that of a civilian for his debts, no other civil claims than those above mentioned can be recovered from his pay by stoppage through the military authorities.

Also, under the authority of the 'Royal Warrant for Pay, &c.,' a soldier *on the married roll* who is separated by foreign service from his wife and family is made to contribute to their support at the following rates :—

When supplied with a field ration :—

Serjeants . For wife	8 <i>d.</i>	{	Maximum not to exceed 1 <i>s.</i> a day except with the soldier's consent.
„ . „ each child not above the age of 16 years .	1½ <i>d.</i>		
Rank and file . For wife	4 <i>d.</i>	{	Maximum not to exceed 6 <i>d.</i> a day except with the soldier's consent.
„ . „ each child not above the age of 16 years .	1 <i>d.</i>		

When supplied with an ordinary bread and meat ration or rationed on board ship :—

Serjeants .	For wife	4d	Maximum not to exceed 6d. a day except with the soldier's consent.
„	„ each child not above the age of 16 years	$\frac{1}{2}d.$	
Rank and file .	For wife	2d.	Maximum not to exceed 3d. a day except with the soldier's consent.
„	„ each child not above the age of 16 years	$\frac{1}{2}d.$	

It is to be recollected that the Government also grants a separation allowance to soldiers' families in these cases (see p. 490).

Further, under the 'Royal Warrant for Pay, &c.,' the pay of *all persons* in the Army may be stopped by order of the Secretary of State to make good any *public* claim against them.

Thus, one claim against the soldier is that for his extra messing and personal washing, a charge which varies in the various arms of the service (see p. 397) but which the Royal Warrant orders shall not exceed $5\frac{1}{2}d.$ a day.

It seems hardly needful to say that no charge appears officially in an *officer's* pay accounts in respect of his messing. Officers settle their mess-bills monthly in cash and no trace of the transaction appears in any public account. But all regimental officers, not seconded, are chargeable with the well-known mess and band subscriptions. These are charged, at home stations, against each officer's pay by the Army Agent who draws it and do not appear in the accounts of the regimental Paymaster unless, as is the case abroad, he draws the officer's pay.

At those stations where there are officers' hospitals, an officer who is, on the recommendation of a Medical board, admitted into hospital is stopped 2s. 6d. daily.

When the soldier is admitted into hospital and dieted there, he is struck out of mess, and his pay is stopped, under ordinary circumstances, 7d. a day, to cover the cost of hospital dieting. Boys pay 6d. only.

A soldier admitted to a *non-dieted* hospital pays his usual messing charges and is messed from his troop, battery, or

company ; but for every day on which he may receive hospital comforts, his pay is stopped 6*d*.

No charge is made against a soldier on the married roll for dieting his wife or child if she or it is admitted to a female hospital.

When the wife or child of a soldier *not on the married roll* is admitted to hospital (in the exceptional cases mentioned on p. 235) the soldier's pay is stopped in respect of dieting

For his wife 1*s*. a day.

For each child 6*d*. a day.

No charge is made in hospitals for personal washing ; but a charge may be made against the soldier for washing articles of clothing found to require it when his kit is handed in on admission.

An officer travelling by sea on duty is, of course, provided with a passage free, and the passage includes the cost of *the bulk* of the officer's messing. An officer, however, must pay a certain contribution towards messing and also for all the liquor he may consume on board.

If an officer who is not entitled to a passage is, as an indulgence, allowed any available spare room on board a troop-ship for himself or family, that indulgence extends to the actual passage only, and he must pay, in *this* case, for the *whole* of the messing expenses.

Also rates of contribution are laid down for officers' families when allowed to travel in troop-ships, with the right to messing at the public expense.

Warrant officers, non-commissioned officers, and other soldiers on board ship are placed under stoppages for messing. As the men are entitled to their rations free, all they are stopped is the price of the grocery ration (see p. 379), or 1½*d*. a day, and they are *not*, on the other hand, stopped their usual messing money. Warrant officers, being provided with better accommodation, pay higher rates for themselves and families.

A liquor ration may be issued on board ship to those men who wish it.

The rates of stoppages for messing on board ship for persons entitled to free passages are :—

	s.	d.	
Regimental officer	2	0	a day.
Lady over 16 years of age	5	0	„
Officer's child, 7 to 16 years of age	3	4	„
„ „ 1 to 7 years of age	2	6	„
„ „ under 1 year of age	Free.		
Warrant officer	0	7½	„
Warrant officer's wife	0	4	„
„ „ child above 2 } years of age }	0	2	„
Non-commissioned officers and } other persons entitled to free } rations for the grocery ration }	0	1½	„
All ranks under commissioned } officer for liquor ration if } issued }	0	1	„

When officers purchase rations at contract price under the provisions made for their so doing in the Allowance Regulations, they deal with the contractor directly and the transaction does not appear in any way in the public accounts.

Rations sold to the men in recreation-rooms or elsewhere are paid for in cash to the regimental Paymaster, who pays the contractor, no entry being made of the transaction in accounts.

The contract price of Commissariat supplies found to have been overdrawn at the end of a month is chargeable against the officer commanding the troop, battery, or company which has thus overdrawn.

Gas bills due by officers' messes, regimental workshops, individual officers living in barracks and other War Department buildings are, whenever this course is practicable, settled directly by the parties concerned with the gas company. Otherwise, the sums due are collected in cash by the regimental Paymaster who adjusts with the District Paymaster. But these bills entail no charge against pay.

In the event of officers purchasing articles of clothing or

other Pimlico stores (see p. 300), they pay cash for them to the regimental Paymaster who accounts for the money in his pay-list. Sums due in this way by soldiers are stopped against their pay (most frequently in the form of a bill from the Master-Tailor).

In the same way the value of clothing and necessities purchased out of store by soldiers, whether compulsorily and by order (to replace losses, &c.), or voluntarily, is set down in their accounts as a charge against their pay.

Drummers and Buglers of Infantry and Trumpeters of Cavalry are liable, in consideration of receiving a higher rate of pay than Privates, to a stoppage for the provision, when necessary, of new drumheads and bugle or trumpet strings.

A charge of 1*d.* a month is made against the soldier for hair-cutting.

Damages to the fabric and fixtures of buildings, after they have been charged, as before described, by the Royal Engineer Department to the corps, are recovered, if possible, from the several individuals who caused the damage, and, if this be not possible, from the individuals occupying the quarter or room. In the case of damages to portions of a building common to all portions of the corps or to several troops or companies, a fair proportion of the cost is charged to the men composing the whole corps or belonging to those troops or companies, unless the actual perpetrator of the damage can be traced. So, also, with the damages within a company or within those portions of it occupying a particular room. Thus a soldier may be charged special barrack damages, and at the same time have to pay his share of a general charge, and the general charge may be one general to the whole corps or made up of one general partly to the whole corps and partly to the soldier's own troop or company or room.

Damages, losses, &c., to barrack stores, assessed by the Commissariat Department, are treated in the same way. Also the cost of washing any bedding or other property on charge from the Commissariat Department, is charged against the soldier, if he has unduly soiled the article or articles.

Both Engineer and Commissariat damages are recovered from officers by cash payments to the regimental Paymaster. Those recoverable from the men are charged in their accounts against their pay.

The value of warrants issued to soldiers on repayment, to enable them to travel when proceeding on or returning from furlough, is recovered by stoppages from their pay.

Certain voluntary subscriptions sometimes made by soldiers are usually recovered from them, as a matter of convenience, by stoppage. Those to libraries are collected from the several troops and companies by regimental Paymasters, and therefore appear in the accounts of these officers.

Troop or Company Accounts.

The system of accounts followed in batteries of the Royal Artillery, and in detached companies of Royal Engineers is, of necessity, somewhat different from that followed in regiments of Cavalry and battalions of Infantry. For those batteries and companies are bodies too small to be provided with Paymasters of their own, and the officer commanding one of them must do much of the Paymaster's work himself. We shall, therefore, restrict ourselves at first to speaking of troop and company accounts in the Cavalry and Infantry; and, for brevity, we shall use the word 'company' only, it being understood that troop accounts are kept in the Cavalry just as company accounts are in the Infantry. Further, to avoid wordiness, we shall use the title of 'Captain' to designate the officer commanding the troop or company, although, under the present organization, those bodies may be commanded by Majors and are often temporarily in charge of Lieutenants.

The Captain, then, selects a Serjeant of his company to keep the accounts and otherwise assist him in the matter of payments. Usually this Serjeant is the Troop-Serjeant-Major or Colour-Serjeant, but the Captain, being responsible for the public money, need not *necessarily* select this particular non-commissioned officer for the duty, and of course it may happen that the services of the Colour-Serjeant are

for some reason temporarily unavailable. The term 'Pay-Serjeant' is therefore a convenient one to apply to the non-commissioned officer thus employed.

The Paymaster of each corps is provided with funds from the War Office to meet all the necessary and due expenses of the corps. We shall examine the operations in the regimental pay office a little later ; for the present it is sufficient to say that the Paymaster is in a position to meet the periodical demands for funds wherewith to defray all expenses when sent in by his sub-accountants, the Captains, provided he is satisfied that these demands are correct and warranted by regulation.

The Captain receives in advance the money necessary for all the expenses of his company from the Paymaster in four instalments every month.

Broadly speaking, the plan followed in company accounts, so far as the soldier is concerned, is to set all that a man has to receive in the way of pay, allowances, compensation, &c. —against the stoppages which may legitimately be made from these amounts due, and to pay the soldier the balance in cash (unless there be none). As to the stoppages, some are for amounts owing to the public and are therefore left undrawn and simply accounted for ; others are for sums due to other parties or expended during the month on the soldier's behalf ; these are drawn from the Paymaster, but withheld from the soldier to pay the charges thus incurred by him.

This costs but a few words to say, but it entails a considerable amount of book-keeping.

The Captain keeps the company's money himself, giving out each day to the Pay-Serjeant the amount necessary for that day's expenses only. For this amount, and this only, a Pay-Serjeant can be held responsible. The Captain, however, is by no means compelled to trust the Pay-Serjeant with this sum or any other.

The men are paid weekly in arrear. Men who misconduct themselves may, however, be ordered to receive their pay daily. The issue of pay takes place in the presence of

an officer. In making cash payments to the men, officers take care to issue only so much as the soldier will be entitled to receive clear during the month after taking into account all the stoppages which will appear against him. It may happen that accidentally, through some damage or other unforeseen circumstance happening at the end of the month, the soldier has been overpaid and will appear in debt. But all due precautions are taken to keep any debts as low as possible ; and if, at the end of the month, the total debts of the men of the company amount to £10 or more, the matter must be officially explained by the Captain.

When unavoidable circumstances make it impossible for a time that the soldier should be paid regularly weekly, his Captain must settle with him as soon as possible.

As a general rule, when a soldier is under stoppages, only such an amount of his daily pay can be withheld as will leave him at least 1*d.* a day. But even this residue is not allowed to soldiers for days on which they forfeit their pay absolutely for illegal absence, for imprisonment, for detention, or for days spent in hospital on account of sickness certified by the Medical officer to have been caused by the commission of any offence under the Army Act.

When a soldier is under stoppages to recover a fine for drunkenness, a stoppage of 3*d.* a day is imposed if the fine be less than 10*s.*, 4*d.* is recovered daily when the fine amounts to 10*s.* or over, and also in the case of a soldier under stoppages for two fines simultaneously.

An advance of pay may be made, at the discretion of the Captain, to men proceeding on furlough not exceeding in amount that of their pay and good conduct pay for the period of the furlough granted.

Cash payments to each man are entered at the time of issue against his name in the proper column of the ' pay and mess sheet ' (Army Form N 1500).

A fresh copy of this sheet is begun every month in each company. The entries of cash payments on the pay-sheet are made by the Pay-Serjeant in the presence of the officer who attends to pay the men. They are totaled at the end

of the month, and this total of cash payments made to each man should be such that, when they are entered in the ledger and there added to his debts and the other charges payable by him, the total will balance as nearly as possible that of all sums due to him that month. It is, however, impossible, at all times, with the most careful foresight, to balance the two sums exactly ; as, on the very last day of the month, the merest accident may throw the soldier into debt, and, on the other hand, his cash payments may have been underestimated. But every effort is made to keep the soldier's debts and credits at the end of the month as small as possible.

A soldier may request that all or any money due to him during the month shall, instead of being paid to him periodically in cash, be lodged in his name in the regimental savings bank. We shall return to this point presently.

The 'pay and mess sheet,' besides containing the account of cash payments, also shows the number of days each man has spent in mess during the month, and therefore will show how much he must be stopped for extra messing. The pay and mess sheet is not in use in the Royal Artillery.

The 'company messing book' (Army Book 48 ; not issued in the Royal Artillery) is the book in which are shown the details of the expenditure of the money stopped from the men on account of messing. One page is used to show each day's receipts (according to the number of men in mess that day) and the manner in which the money was laid out that day. From day to day a balance debt or credit (which should be as small as possible) may be carried on. At the foot of each day's account is an explanatory table, showing that the number of men entered as in mess that day, when added to Serjeants, Bandsmen, Drummers (messing in separate messes), married men, and others drawing rations but out of mess, &c., tallies with the number for whom rations were drawn that day by the company orderly Serjeant. This number should, therefore, agree with that on Army Form B 289 (see p. 386) which is sent in daily by each company for the computation of the number of rations demanded each day for the whole regiment on the ration return.

The messing account is recapitulated at the end of the month, when all is balanced and closed. Sums produced by the sale of refuse are credited ; sums expended in nets, cook's clothing, mess-washing, &c., are debited. The account being balanced, the whole monthly expense should be covered as nearly as possible by the stoppages and other incidental receipts. Sometimes a small balance may remain in hand for the men's benefit, sometimes there may be a small deficit. A fresh book is used for each month's accounts.

The bills for eatables, &c., may often be, and always *should* be, if possible, condensed into one canteen bill. This bill, which may include numbers of payments made at any time during the month for the mess by the canteen, must be settled weekly. This and any other bills are usually paid by the Pay-Serjeant. There does not appear to be any good reason why a Captain should not pay these bills personally.

The 'savings bank ledger' (Army Book 80), kept in every company, consists of as many accounts as there may be soldiers of the company who have chosen to deposit money. A separate page of the book is given to each depositor. The smallest sum which a soldier may deposit is 1s. Interest at $3\frac{3}{4}$ per cent. is allowed on all sums above 6s. 8d., reckoning always from the 1st day of the month following that during which the deposit was made or rose to the amount of 6s. 8d.

Gratuities awarded to the soldier are credited to him in the savings bank ledger and can only be drawn out when he leaves the service. They are therefore carefully distinguished, when entered in the ledger, from any other sums which a man may have deposited.

All other deposits may be drawn out of the bank by the depositor at any time, provided he gives a week's notice of his intention to do so.

No man can receive interest upon a greater total sum than 200*l.*, although he may have more than 200*l.* in a regimental savings bank, and no interest is allowed on any sum greater than 30*l.* deposited in *any one year*. Therefore, if a

man deposits more than 30*l.* in a year (reckoned from 31st March to 31st March), the money will be kept for him, but no interest will be allowed on the excess over 30*l.* until after the next 31st March, when it will be treated, for interest purposes, as if deposited on the 1st day of the new year beginning 1st April.

The interest on every deposit is calculated monthly. Every quarter, it is added to the capital and, becoming part of it, thenceforward itself bears interest.

Deserters forfeit all money deposited in regimental savings banks.

Although we speak of a *deposit* in the savings bank, no actual cash passes in the act of depositing. A soldier signifies to the Captain (or to the Pay-Serjeant) that he wishes to bank his pay or any part of it instead of receiving it. On this, the amount is credited to the man in the savings bank ledger, while the Captain, having anticipated paying the soldier, is left with a certain surplus in hand. The Captain, therefore, demands so much less cash from the Paymaster on the next occasion he requires money, and debits his own cash account with the amount of the savings bank deposit. When the soldier withdraws money from the bank, the converse takes place; the Captain will pay money he would otherwise *not* have paid, he will want more next instalment from the Paymaster; but as every man must give 7 days' notice before withdrawal, the Captain's cash account, which is credited with these amounts, can, as a general rule, yet be balanced before the end of the month, as the sums to be thus paid away, not being *altogether* unexpectedly so, there is time in which to get more money to meet the demand for payment before the month expires.

The deposits and withdrawals occurring in the company during the month are reported to the orderly room at the end of the month by the Captain on Army Form O 1743. From the reports furnished by the several companies, the *regimental* savings bank ledger is posted up, and the *regimental* statement of deposits and withdrawals is made out on a single voucher (Army Form O 1745) for the Paymaster.

The company's 'ledger' (Army Book 142A, 142B or 142C¹) is a book in which the accounts of each individual soldier are kept. Each page contains four forms, each for a month's accounts; and each soldier in the company is allotted a page of the ledger. These pages will, therefore, take four months to fill, after which a fresh set of pages or, if necessary, a fresh book must be begun. The Pay-Serjeant keeps the ledger. He sets down at the end of the month to each man's credit in his account his pay, good conduct pay, &c., and, as they may fall due, any of the allowances or other sums before enumerated to which the soldier may become entitled. On the other hand, the Pay-Serjeant sets down, in the other part of the account, the total of the cash payments (shown by the pay and mess sheet), the charge the soldier has incurred for messing during the month according to the number of days in mess (shown by the pay and mess sheet), all that the man is chargeable with or all that must be stopped against him, such as forfeitures of pay, pay over-issued in error, charges for necessaries purchased, for repairs, &c., as before detailed. Any charges which come from outside the corps (as, for instance, charges from the hospital, &c.) are passed down to the company from the orderly room of the corps and entered with the rest.

In balancing the ledger accounts of the men, the entries should be checked over by means of the pay and mess sheet, the entries in defaulter's books inflicting fines or stoppages, depriving men of good conduct pay or forfeiting their pay, the entries of deposits or withdrawals from the savings bank, the requisitions on the Quartermaster's stores for necessaries, charges for marking necessaries, for barrack or other damages, hospital charges sent down, bills from regimental Artificers or workshops, subscription lists, &c.

After each man's ledger account has been balanced monthly, it is signed as correct by himself and the Captain, and the balance is carried into the soldier's pocket-ledger, for the man's own information. A day is appointed by the Captain for signing accounts, when the Captain is present and

¹ According to the strength of the company.

all men who can attend must do so. Men on duty sign as soon as possible afterwards ; those sick are visited in the hospital and their accounts are there explained to them and signed. Men in prison do not sign until they return to duty. The accounts of men on furlough are sent to them. Those of absentees are closed as soon as the men have been absent 21 days.

Every soldier on attestation is given a 'pocket-ledger' (Army Form B 50, with additional 'settlement sheets' on Army Form B 51). This book, which the soldier is expected to keep in his own possession and produce at all necessary inspections, contains many matters connected with accounts, such as information for the soldier's benefit, records concerning him, a record of his next-of-kin, and forms of will. The soldier's accounts and the issues of clothing made to him are entered on the settlement sheets. The debt or credit of his account is copied into its proper place in this book from the ledger each month. If he be in debt or if his account balances exactly, he must sign in acknowledgment ; if he be in credit, the Captain signs to the fact. The state of his savings bank account, if he have any, also appears and must be signed monthly. The clothing issues accounts are entered on the settlement sheets and also signed after every issue by both soldier and Captain. When a man is transferred, his book must be carefully examined in order to see that it is properly signed up before he leaves his old corps. Transfers are, it must be remembered, almost invariably made after the completion of a month (see p. 246). No entry in the soldier's 'small-book' (as the pocket-ledger is familiarly called) should be made except in his presence. The entries in these little books are for the *men's* satisfaction (although they should be obliged to sign them), and the Captain's accounts should be independent of, and require no reference to, entries in the men's pocket-ledgers.

We now come to the 'balance-sheet and cash account' (Army Form N 1474). This document consists of 4 forms :—

1. The Captain's cash account.
2. The Pay-Serjeant's cash account.

3. The balance-sheet of the company.

4. The statement of gain or loss by errors in keeping accounts.

The first form is a very simple account with a debtor and creditor side to it. On the one side, the Captain debits himself with any amount he may have had left in hand from the last month's account ; with all sums he has drawn from the Paymaster (usually in four instalments) ; with all savings bank deposits ; and, in short, with all *public* money received by him during the month from *all* sources. On the other side, the Captain credits himself with any amount he might have been deficient last month, with all money he has paid out to the Pay-Serjeant, with all savings bank withdrawals, and all sums paid out *directly* by him. The outcome of the totals of the two sides of the account is a balance one way or the other : either the Captain is in debt (*i.e.* has got some public money left in his hands for which he must account next month) or else he is in credit (*i.e.* he has paid out for the public more than he drew ; and, therefore, can, the next month, get that much more than the next month's money).

It is to be noticed that the Captain's cash account does *not* show what he *ought* to have drawn, or what debts he may have outstanding and *ought* to have paid. What it *does* show is, simply, what actual cash he *did* draw and what, in a summary way, he actually *did* do with it.

With the exception of savings bank withdrawals, all sums actually paid to the men of the company and those for company expenses, are all put down, in the Captain's cash account, as paid to the Pay-Serjeant. Therefore, it becomes essential that another account should show, in further detail, how these lump sums have been expended by that non-commissioned officer. This is the object of the second form in the document, the 'Pay-Serjeant's cash account.'

This form has also a debit and credit side.

The credit side (in several columns) gives all sums received by the Pay-Serjeant. In one column are repeated, as sums received from the Captain, the figures shown in the Captain's

cash account as paid to the Pay-Serjeant. In another, the sums received on behalf of the company from all other sources (such as refuse money, money in hand at the beginning of the month, credits of men transferred, &c.). A third column totals *all* receipts.

On the debit side, there are also several columns. One for cash issued each day ; another for messing paid out ; another for sundries expended ; and a fourth for the total expenditure.

Other columns exist for dates, for signatures and for explanations of the details of certain items of receipt and expenditure. There is also a column which shows how much cash *each day* remains in the Pay-Serjeant's hands.

At the end of the month, the total of the debit total column together with the amount (if any) left in the Pay-Serjeant's hands on the last day must be equal to the total of the credit total column ; which amounts to saying that the sum-total of what the Pay-Serjeant has had over from last month and of what he has periodically received from the Captain and others must be equal to the sum-total of what he has spent throughout the month with what he may still have in hand after paying the last day's expenses.

This form evidently gives the full details of how the money issued by the Captain (as per Captain's cash account) and also that received from other sources has been expended by the Pay-Serjeant. But it does not tell us (any more than does the Captain's cash account) whether the full amount issuable for the company's expenses has been overdrawn or underdrawn.

This, then, is the object of the *third* of the forms of which Army Form N 1474 is made up : the *balance-sheet*.

The 'balance-sheet' has a credit and debit side. On the credit side are entered all sums of money due to the company but not yet received by it, such as money in the Captain's hands not yet given out to the Pay-Serjeant, money remaining in the Pay-Serjeant's hands, money overpaid to men of the company (which, of course, is part of the com-

pany's money), money due from the Paymaster¹ (such as any pay or allowance not credited), money due from other companies or corps (as, for instance, the debts of men who have been transferred out of the company). All these sums are evidently *recoverable* from some person by the company ; thus they are entered as 'recoverable from Captain,' 'recoverable from men of company,' 'recoverable from Paymaster,' 'recoverable from men of other companies.' At the foot of the credit side is entered the 'deficit' of the company for the month if there be one. This sum will be the balance (if any) which the company would be short of money supposing it called in all sums due to it, adding to them any sums already in the Captain's or Pay-Serjeant's hands, and then applied the amount to paying up all that it owed.

The debit side of the balance-sheet similarly shows all the company's liabilities under the heads of 'due to Captain,' 'due to men of company,' 'due to Paymaster,'² &c. At the foot of this side of the account is entered the surplus (if any) which the company would have in hand if all its credits were realized and applied to paying its debts. Of course, in a month when there is a *deficit*, there can be no *surplus*, and *vice versa*. And, if the accounts have been properly kept, there can be neither surplus nor deficit ; for the other items in the form provide for every legitimate means of balancing the account, if all the company's accounts have been correctly kept.

The fourth form in Army Form N 1474 is the 'statement of gain or loss during the month caused by errors in keeping accounts.' It is only filled up in the event of a deficit or surplus appearing in the balance-sheet, and it exhibits the gain or loss, due to errors in account-keeping, since the balance-sheet for the previous month went in.

The 'company's pay-list' (Army Form N 1469) is the account furnished by the Captain at the end of each month to the Paymaster and the *claim* which the former officer thus sends in against the War Office for all public money due

¹ That is, the 'credit of the abstract' (see p. 522).

² That is, the 'debt of the abstract' (see p. 522).

during the past month to the company. Most, or all, or perhaps *more* than all, of this money has been advanced to the Captain and the bulk of it is already spent when the claim goes in. But up to the time the pay-list goes in, the instalments drawn by the Captain have been mere advances, to which (or to the bulk of which) he *now* establishes his right. It may be that the Captain has drawn *exactly* the company's due or that he has slightly overdrawn or somewhat underdrawn. Anything overdue to the company from the previous month is included in the amount claimed, and anything remaining over, as overdrawn the preceding month, is accounted for by admitting that it remains in the Captain's hands.

This important document, in the preparation of which the greatest care must be taken, is made out in duplicate by the Pay-Serjeant, the first, or rougher, copy being retained in the company and the fair copy given in to the Paymaster's office directly after the expiry of the month to which it refers.

The company's pay-list contains twelve forms ; namely :—

1. Roll (alphabetical, by ranks) of the men of the company, exclusive of recruits who have joined during the month.
2. Roll of recruits who have joined during the month.
3. Recapitulation.
4. Fines for drunkenness.
5. Stoppages due by men who have enlisted whilst belonging to the Militia.
6. Return of soldiers under sentence of forfeiture on account of pay for *other reasons* than that of absence without leave.
7. Return of soldiers who have died, deserted, or been discharged.
8. Return of soldiers mulct pay for absence without leave.
9. Statement of farriery allowance.
10. Abstract.

11. Abstract of rations.

12. Specification of vouchers appended.

We must now describe the purport and use of these forms in order.

1. *The alphabetical roll.* This form, which extends over several folios, is made up of a number of vertical columns. The first three of these are occupied by the rank, regimental numbers, and names of the men composing the company, by ranks, in alphabetical order in each rank. Then come columns showing the dates and number of days' ordinary pay that each man would be entitled to at each rate *without any deductions*. Another set of columns give the number of days' good conduct pay at each rate (a column for each rate) for each man in the month. Another group of columns shows the number of days during which each man drew rations, marching allowance, and allowance for hot meals. After these columns, there are others in which are inserted the number of days during the month that each man may have drawn ration allowance or ship's rations, or which he may have spent in hospital. There are columns referring to prisoners which give the number of days during the month that each man has been a prisoner under all the various possible circumstances (*i.e.* in military prisons or cells, in civil prison, in the guard-room, with rations and without them), prisoners in hospital, and the number of days' ordinary pay and good conduct pay forfeited by reason of imprisonment. In this form, the men paid by other companies or corps are merely mentioned in their places; no entries are made against them except (in the last column, that for 'remarks') that they *are* thus detached from the company. On the other hand, a list of such attached men as *are* paid by the company follows the roll of the company itself. Thus, the totals of these columns show for all the men paid by the company (except for the recruits who have joined that month), *in days*, what would have been due without any deductions, and (also *in days*) what deductions have been incurred. Further, as regards pay and good conduct pay, the number of days *at each rate* is shown in separate columns.

2. *The roll of recruits.* This form is identical with the preceding one, but refers to the *recruits* who have joined during the month. Therefore it supplements the 1st form in which these men are not taken into account.

3. *The recapitulation.* This form is made up of several tables. The first refers to ordinary pay. It has a line for each rank or rate of pay, and its columns show the number of days at each rate and the amount of these days *monied out*; as, for instance: Colour-Serjeant @ 3s., 31 days, £4 13s.; Serjeants @ 2s. 4d., 93 days, £10 17s.; &c. From the total of these sums is deducted only the lump sum¹ of *ordinary* pay mulct for *absence* (but not that forfeited for other causes); and a certain sum comes out. The second table is a similar calculation with respect to good conduct pay. Only Lance-Corporals and Privates get good conduct pay, but still there will be several lines, because, although the men are all of one rank, there are several rates of good conduct pay. As in the case of ordinary pay, the lump sum² of good conduct pay mulct *for absence* is deducted from the total of the monied-out column; and here again a certain sum comes out. A third table gives the ordinary and the good conduct pay forfeited by *imprisonment*. In the fourth table, the sums which come out as the result of the first and second are added together and also the total of such ration allowance as may be drawn (as explained in the 1st form). This makes up the 'gross amount of pay.' To this, again, are added the number of allowances for subsistence of men in confinement (so many days at so much explained by the 1st form); marching allowance (so many days at each rate, as explained in the 1st form); and so many 'hot meal' allowances. The addition of these items to the gross amount of pay converts it into the 'gross charge.' From this, certain deductions must be made; stoppages for 'grocery rations,' 'hospital' stoppages (number of days chargeable to each man explained in the 1st form), certain

¹ The items of this lump sum and their distribution among the individual men are afterwards explained in the 8th form.

² Distribution of items among the men explained in the 8th form. :

special forfeitures (afterwards explained in forms 4, 5, and 6), and, lastly, the total of the ordinary and good conduct pay forfeited by *imprisonment* which, as we have just said, is summed up in a table by itself. These deductions, being totaled, are subtracted from the 'gross charge' and the result is the 'total net expenditure.' That is to say, that when all that should be deducted has been so from the gross charge, the result should be what has actually been spent on the men, if all debts and credits are left out of account. The 'total net expenditure' is thus the outcome of the recapitulation form.

4. *Fines for drunkenness.*

5. *Stoppages due by men who have enlisted whilst belonging to the Militia.*

6. *Forfeitures for other reasons than that of absence.*

These three forms separately explain in detail the sums stopped from the men for the causes with which each deals ; their totals are themselves again totaled into one lump sum, which is that before mentioned as appearing in the recapitulation as one of the items deducted in arriving at the net expenditure. They are therefore, each for its own purpose, explanatory of that item.

7. *The return of non-effectives.*—This form shows the credits of the men who have died, deserted, been discharged, &c. ; that is to say, any money still due to them or which has been produced by the sale of their effects, &c., after paying their debts. Its total is not taken into account in arriving at the 'net expenditure' and therefore is carried, as will be seen, separately into the 'abstract,' and the Captain there debits himself with it. It is then treated as so much public money, available in the Captain's hands for the expenses of his company ; and, he having thus acknowledged that he has this sum in hand, the War Office becomes responsible to the men or to their heirs that they shall receive each the amount shown in detail by this form as his due.

8. *The return of mulct pay for absence.*—This form is a detailed explanation of an item included in the recapitulation in bringing out the net expenditure. It shows how the whole

amount of forfeiture of pay (both ordinary and good conduct) deducted for illegal absence is distributed among the men who have thus committed themselves. It will have been noticed that both ordinary pay and good conduct pay forfeited for *imprisonment* appear in the alphabetical roll and are deducted from the total ordinary and good conduct pay *before* those items are added to the others forming the 'gross amount of pay, &c.' The reason why the forfeitures for *absence* are treated differently in a separate table is that the imprisonment forfeitures are peremptory while the absence forfeitures are not always so (see p. 499).

9. *The statement of farriery allowance.*—The use of this form (filled up only in mounted corps, or in corps provided with regimental transport) is to account, by a statement of the number of the effective troop horses, for the allowance granted to Serjeant-Farriers for shoeing expenses. Its total is carried into the abstract and does not figure in making up the 'net expenditure.'

10. *The abstract.*—This form shows, in a debtor and creditor account, the financial position of the Captain towards the Paymaster. Each month's abstract takes up the account where the last month's left it off. It shows, on the one hand, *all* the money the Captain has received on the public account during the month from the Paymaster or others and all he may have had (or *should* have had) over from last month : and, on the other hand, *all* that he may claim from the Paymaster for the month's expenses and for sums he was short of his rightful claim last month. So that the debtor side begins with any debt he owed the Paymaster last month and then acknowledges all receipts of public money, such as actual cash received from the Paymaster, proceeds of non-effective men's accounts lying in the Captain's hands, money value of necessaries drawn from store (equivalent to a draft of money, for this value is recovered in cash by deductions from the men's pay), savings bank deposits, money stopped for damages (Engineer and Commissariat), disallowances on the preceding pay-list. The other side of the account begins with any credit due

(according to last month's abstract) to the Captain by the Paymaster; then we have the chief item, the 'total net expenditure,' as shown in the recapitulation form. After this come the sums not included in the recapitulation, but explained in forms 7 and 8 (non-effective credits and farriery allowance); then other sums not appearing in any other part of the pay-list, such as savings bank withdrawals, lodging allowance, fuel and light allowance, advance of pensions, contingent allowance, postage expenses, extra-duty pay, deferred pay, &c.;¹ concluding with undercharges in the last pay-list. The sum of each side of the abstract is balanced either by a debtor balance or a creditor balance which is carried to the next month's pay-list and is the final statement of the position as to money in which the Captain finds himself towards the Paymaster at the end of the month. This balance is usually termed the 'debt' or the 'credit' of the abstract.

11. *The abstract of rations.*—This form shows the number of rations which *ought* to have been drawn by the company during the month after making all additions for men of other corps rationed but not paid, and deductions for men in hospital, men absent in other ways, &c., as described on p. 387. The form also shows the number of rations *actually* drawn during the month according to the ration return. The two numbers ought to agree, and any discrepancy between them must be explained by the Captain, who is chargeable with any rations overdrawn. This form aids the Paymaster in framing and checking the voucher on Army Form P 1949 (spoken of on p. 389), which he makes out for the whole corps half-yearly. It also shows the distribution by companies of all the rations drawn in bulk by the corps, and explains an entry on the debit side of the abstract, by which the Captain would debit himself with the value of any rations overdrawn.

12. *The specification of vouchers appended.*—This form is

¹ Sums due *quarterly* (as allowance for repair of accoutrements, contingent allowance, &c.) are inserted in the pay-list for the last month of the quarter.

used only in the case of certain payments being entered in the abstract for which the Regulations require receipts. Extra-duty pay, for instance, would require to be thus vouched by the receipt of any soldier entitled to it.

A careful consideration of the company's pay-list will show that it in itself accounts, by various forms, for all the details of ordinary pay and good conduct pay, of ration allowance, subsistence of men in confinement, marching money, hot meals allowance, as also other details of certain stoppages and forfeitures. For of these items is compounded the 'total net expenditure.' Further, by explanations on other forms, the pay-list gives the detail of non-effective credits and farriery allowance. But it will also be noticed that the abstract contains a variety of other items. Owing to the great diversity of ways in which the several allowances are to be paid according to regulation, it would take too long to describe how each entry of a credit or debt of this kind is explained (or vouched). It is greatly to be desired that this matter should be simplified, and that some clear way of accounting for the total sum of all things not included in the 'recapitulation' should be adopted.

The Captain and the Paymaster having both of them signed both copies of the company's pay-list, each keeps a copy, and the company's accounts are closed for that month.

At the end of each month the Captain sends to the Commanding Officer a 'certificate of settlement of company accounts' (Army Form N 1522). In this document he certifies that he has settled with his Pay-Serjeant and with each man of his company up to the end of the month. He reports the total of the debts and of the credits of the men. He certifies that every man's credit has been carried to his next month's account; that the men have been paid weekly; that each man has his pocket-ledger in correct form; that all offences have been duly recorded in the defaulter's book; that the equipment is complete and serviceable; and that the kits have been inspected regularly.

The credits of the men should yield as small a total as possible, and the total of their debts should not exceed 10%.

When the debt total exceeds that sum, the Captain must send in a special explanation.

When a man in debt for a *small* amount is transferred to another company or corps, the soldier's new Captain must pay at *once* to his old Captain the amount of the debt, and recover it from the man by degrees; but if the debt exceeds 10s. in the Infantry or 15s. in the Cavalry, the man's new Captain pays that amount only from the company's money, and the soldier's former Captain must wait for the rest until it is recovered from the man.

When a soldier becomes non-effective, a board of three officers is assembled, one of whom is his Captain. If the non-efficiency is due to *death* or *insanity*, the board is assembled within a month of its occurrence. If it be due to *desertion* or to *detention which results in a conviction of felony*, the board meets within three months of the man's illegal or enforced absence. The soldier's accounts are made up to the satisfaction of the board, and all his property verified and realized by sale, the proceeds of which, together with any balance credit after paying all legitimate charges, are handed in to the Captain, who debits his abstract as before stated with the amount. The Captain uses the money as company's money, and the War Office settles with the man's next of kin if any money be due to them, or, when the law requires it, confiscates the sum.

Regimental Paymasters' Duties and Accounts.

All sums due to the War Office by the regiment or by the officers and men composing it are recovered by the regimental Paymaster, and sums due from the War Office regimentally are paid out by him, very much under the same rules described earlier as those followed by the District Paymaster in the District. Much which was then said applies also to the work of the regimental Paymaster, and for these matters the reader is accordingly referred to the heading of 'The Pay Department in the District.'

Regimental and regimental district Paymasters are direct accountants to the War Office. Their rank in the Army Pay

Department is that of Paymaster or of Staff Paymaster. Attached to a corps of troops or to a regimental district, the Paymaster is under the command of the Officer Commanding it, and carries out his duties under that officer. The Commanding Officer may at any time inspect the pay office and books, but if he does so, it must be in presence of the Paymaster himself or of the officer representing him. Moreover, except in matters of routine (such as transmission of estimates, pay-lists, &c.), the Paymaster has no right to correspond directly with the War Office or District head-quarters. All points referred, and all other matters not of a purely routine character must pass through the proper channel of the Commanding Officer, who forwards the correspondence to the General or other Officer Commanding for his consideration, or, if necessary, for transmission to the War Office (see p. 73).

The Paymaster of a regimental district adds to the duties of Paymaster of the regimental depot, those of 'officer charged with the payment of pensioners and Army Reserve men' (except where a Staff Officer of Pensioners is still maintained), and he is, further, the custodian of the original attestations of the men of the Infantry regiment (see p. 27). He also draws all funds for Militia battalions in bulk and issues them to the several Quartermasters of Militia battalions who are his sub-accountants. In the Cavalry, the custody of attestations is the duty of the regimental Paymaster if the regiment be serving at home, or, if the regiment be abroad, of the Paymaster of the Cavalry Depot.

At home stations, regimental officers do not draw their pay from the regimental Paymaster; but all *allowances* are drawn through him. The *pay* is drawn by the regimental Army Agent in London; except, indeed, for the staff of regimental districts, who draw pay also through the Paymaster. Abroad, the regimental Paymaster pays everything to all ranks.

We saw in the earlier pages how District Paymasters estimate monthly for money, requiring sub-estimates from their sub-accountants. The regimental Paymaster acts on a smaller scale in exactly the same way, it being remembered

and Infantry allowed to run, before being rendered to the War Office, a much longer time than those from Districts, which, as we have seen, go in every month. Nevertheless, there is a rougher check every intermediate *quarter*. An 'account current' (on Army Form N 1502) is despatched to the War Office by regimental Paymasters not later than the 15th day of the months succeeding the 30th June and 31st December. The account current thus rendered is a summary statement in which it is taken for granted, for the time (until the end of the following quarter, when the pay-list is forwarded), that all sums shown as paid out have been correctly paid out and all sums paid in or recovered have also been correctly accounted for. It shows, on this supposition (the full vouchers sent with the pay-list not being attached), the financial position of the Paymaster towards the War Office at the periods halfway between the two half-yearly renderings of the regimental pay-lists. Of course, the whole subject-matter of these accounts is sifted and the account reiterated, with details and vouchers, three months later, when the pay-list goes in. The pay-list itself takes up the account minutely for the whole period elapsed since the last pay-list went in, ignoring, so to speak, the fact that this intermediate 'account current' has been rendered.

With the account current is, however, sent one set of vouchers : those on Army Forms O 1681, O 1685, and O 1686, referring to cash issues and to the 'Paymaster's advances,' credited and debited, during the quarter (see p. 204). These vouchers ('receipts for issues of cash' and 'schedules of advances') never await the pay-list, but are forwarded every quarter, being required at the War Office to check other pay-lists.

As in the case of a District Paymaster, the regimental Paymaster forwards with his pay-lists a 'balance-sheet' which shows his financial position towards the War Office and each of his sub-accountants at the end of the period to which the pay-list refers.

It would obviously be impossible to give a complete list of all the vouchers which might accompany a regimental pay-list ; but it may be well to append a list of those most

frequently sent. These documents, furnished to the regimental Paymaster from various sources, are vouchers for the lump sums due to or from the corps from or to the War Office. The *distribution* of their items among individuals, companies, &c., is not, in most cases, shown by the vouchers themselves. Also, it will be observed that certain sums, credited or debited to the War Office by regimental Paymasters are noted as being 'adjusted.' When a Paymaster recovers or pays a sum as a mere matter of convenience for another he enters it (see p. 204) as a credit or debit to the War Office under the head of 'Paymaster's advances' and vouches the entry, to *whatever* it may refer, by Army Form O 1685 if a credit, by Army Form O 1686 if a debit. These forms are the 'schedules of Paymaster's advances' which have been already mentioned as being forwarded every quarter to the War Office with the pay-list for the quarters ending 30th September and 31st March, with the account current for the other quarters.

Vouchers for Sums debited to the War Office.

DEBIT.	VOUCHER.	ARMY FORM.
Charges for ordinary pay	{ Muster rolls of companies Quotation of orders of promotion, &c. }	N 1498
Credits of men transferred	. Transfer (No. 1) reports	O 1770
Furlough pay . . . . .	. Return of men granted furlough	O 1782
Savings bank withdrawals	{ Statement of deposits and with- drawals }	O 1745
Deferred pay	{ Individual statement of deferred pay, with certified copy of soldier's record of service, and other sub-vouchers (see para. 452, Financial Instructions) . . }	O 1616 with B 200 and other sub- vouchers
Grant or restoration of good conduct pay	{ Individual statement from Com- manding Officer certifying last entry in regimental defaulter's book, with certified copy of soldier's record of service . . }	O 1616 with B 200
Working pay	<i>Adjusted with District Paymaster.</i>	
Prizes for skill at arms { Musketry and judging dis- tance Good swordsmanship and lance practice }	{ Good shooting prizes, nominal list from Inspector-General of Musketry Annual return of practice from Inspector of Gymnasia . . . }	Cavalry, O 1716 Infantry, O 1717 O 1715
Bounty on re-engagement, &c.	. Re-engagement schedule	O 1724
Rewards for the apprehension of deserters	{ Payment of reward for appre- hension of deserter or man fraudulently enlisted }	O 1621

530 ELEMENTS OF MILITARY ADMINISTRATION.

DEBIT.	VOUCHER.	ARMY FORM.
Colonial allowance (officers) .	Statement of issues (monthly) .	O 1611
Servants' allowance . . .	Certified claim { at home, on . . . abroad, on . . .	O 1763 O 1679
Compensation for clothing not issued	Return of compensation in lieu of clothing	P 1917
Allowance to men discharged, &c., in lieu of plain clothes	Charges for provision of plain clothes	H 1147
Annual allowance to Master-Tailor of Infantry battalion for fitting	Claim from Master-Tailor	H 1161
Charges payable by the public for other alterations (all arms)	Claim for allowance for fitting clothing	H 1162
Charges for making up clothing (Cavalry, Infantry, and Army Hospital Corps) .	Voucher for making up clothing .	P 1918
Charges for completing clothing (Artillery, Engineers, Commissariat and Transport Corps and Ordnance Store Corps)	Charges for completing clothing .	P 1916
Marking clothing and necessities (when chargeable to the public)	Charge for marking, &c.	P 1962
Washing and repairs to clothing (when chargeable to the public)	Claim for washing or repairing clothing	P 1961
Money allowance in lieu of rations for men entitled or authorized to draw it . .	Voucher for ration allowance, subvouched by authority of General Officer Commanding when necessary	P 1948
Subsistence money for prisoners in guard-room	Return of soldiers confined in guard-room, with certificate that the amount debited is not above the charge for messing paid by other men of the corps	O 1634 with certificate
Separation allowance chargeable to the public for subsistence of soldiers' families when separated from them by reason of military service	Separation allowances to families of soldiers	O 1762
Messing on board ship of officer entitled to free passage	Mess certificate receipted by Captain or Paymaster of ship . .	O 1669
Messing on board ship of officer and family indulged with passage or passages .	Mess certificate receipted by Captain or Paymaster of ship . .	O 1670
Money allowance in lieu of forage	Vouched with rations on	F 743
Money allowance in lieu of fuel, light, and paille straw (all ranks at home) .	Commuted allowance for fuel, light, and paille straw . . .	P 1921
Money allowance in lieu of light alone at home (see p. 427) or for officers of fuel and light abroad	Claim for money allowance in lieu of fuel and light	P 1928
Lodging allowance (includes fuel and light in the case of soldiers of classes III., IV. and V.)	Regimental claim for allowance in lieu of barrack accommodation	P 1906
Lodging allowance for Schoolmistress	Claim for allowance in lieu of quarters	P 1945

DEBIT.	VOUCHER.	ARMY FORM.
Officers' travelling expenses, travelling and detention allowances, when proceeding alone or with servants only	Claim for travelling expenses, with receipts as sub-vouchers . . .	O 1771
Travelling expenses and allowances, marching money, billet money, &c, due to parties proceeding under routes (including those of officers when they travel with troops)	Route (General, District, Sub-district or Deserter), with warrants and other receipted sub-vouchers	O 1736 or O 1737 or O 1797 with sub-vouchers
Allowance for conveyance of soldiers' families proceeding without troops	Conveyance allowance, wives and children of soldiers	O 1776
Charge for conveyance of authorized amount of baggage (at home)	Detailed statement of conveyance of baggage	(Cavalry P 1903 Artillery P 1902 Engineers P 1904 Infantry P 1905)
Amounts expended in the carriage of stores transmitted	Account of disbursements for carriage of stores	P 1911
Postage and telegrams	Certificate in support of payments for postage and telegrams (sub-vouched by copies of telegrams)	P 1940 with copies of telegrams
Sums paid as indemnities for losses (as authorized by Sect. XVII., Allowance Regulations)	Officer's equipment &c. (claimed on Army Form O 1784) Mess Property Non-commissioned officers and men's kits, &c. (claimed on Army Form O 1788) Public money (claimed on Army Form O 1788) Horses (claimed on Army Form O 1785 or O 1786)	Approved proceedings of board of investigation with claims
Sums expended in allowances to men discharged and their families and to those of non-effectives	Allowances to discharged soldiers and their families (sub-vouched by receipts for warrants when granted)	O 1622 with sub-vouchers
Cost of stores expended	General service expense voucher	P 1925
Allowance for repair of accoutrements	Receipt for allowance for repair of accoutrements	P 1900
Hire of mess accommodation when necessary	Authority of General Officer Commanding, with certificate of necessity signed by Commanding Officer	In manuscript
Outfit allowance for officers promoted from the ranks		
Charges for repair of equipment		
Allowance to corps for miscellaneous stores fixed by Sect. XXIII., Allowance Regulations (see p. 496)	Receipt of the person entitled to draw the allowance	In manuscript
Farriery allowance		
Library allowance		
Soldier's funeral expenses		
Troop, battery or company contingent allowance		

Vouchers for Sums credited to the War Office.

CREDIT.	VOUCHER.	ARMY FORM.
Issues of cash	{ Statement of cash received from Paymaster }	O 1681
Debts of soldiers transferred .	Transfer (No. 1) reports	O 1770
Stoppages by sentence of court-martial	Quarterly court-martial returns	A 14
Forfeitures of pay by reason of imprisonment	{ Monthly returns of soldiers imprisoned }	O 1714
	{ Returns of soldiers confined in civil prisons for Military offences }	O 1712
Forfeitures of pay by reason of absence	Returns of mulct pay	O 1675
Fines for drunkenness	Returns of fines for drunkenness	O 1624
Forfeitures of good conduct pay	Returns of good conduct pay forfeiture	O 1632
Savings bank deposits	{ Statement of deposits and withdrawals }	O 1745
	{ Statement of effects of a non-effective soldier }	O 1625
Credits of men become non-effective	{ Monthly returns of deaths, and effects and credits (sub-vouched by pocket-ledgers of deceased men) }	B 273 with pocket-ledgers
Sums due for clothing and necessaries sold (see p. 339)	{ Abstract of sums received incidental to clothing and necessaries (sub-vouched by receipts of officers, &c., and by 2 copies of Army Form P 1915, one for clothing, the other for necessaries) }	P 1914 with P 1915 and other sub-vouchers
Sums due for clothing lost, destroyed, &c., not chargeable to the public (see p. 340)	{ Return of stoppages for articles lost, &c. }	P 1954
Sums due for rations overdrawn (see p. 391)	{ Ration abstract; sub-vouched by the return of soldiers attached from other corps (but not paid), the account of hospital stoppages, soldiers' mulct pay, men on board ship, imprisoned in military prison, imprisoned in civil prison, in guard-room (unrationed), drawing ration allowance, employed as hospital orderlies, and attached to other corps (but paid from their own), ration certificate showing actual rations issued }	P 1949 sub-vouched by O 1643 P 1950 (original) O 1625 O 1671 O 1714 O 1712 O 1634 P 1948 O 1645 P 1950(copy) F 743
Stoppage for grocery ration		
Sums for rations issued on repayment	{ Certificate of issues of rations to regiments }	F 743
Value of liquor ration (when issued)		
Voluntary remittance by soldier	Soldier's remittance voucher	O 1726
Stoppage of pay for maintenance of families of men on the married roll when compulsorily separated from them by reason of foreign service, &c.	{ Soldier's remittance voucher (marked 'compulsory remittance') }	O 1726

CREDIT.	VOUCHER.	ARMY FORM.
Stoppage of pay for maintenance of wife or child under order of the Secretary of State, by authority of the Army Act	Soldier's remittance voucher (marked 'compulsory remittance')	O 1726
Forage rations overdrawn	Certificate of issues of rations to regiments	F 743
Stoppage for gas supplied (when not paid by the consumer direct to the gas company) (see p. 105)	<i>Adjusted with the District Paymaster.</i>	
Warrants for travelling on repayment	The warrants	{ Leaves from Army Book 73
Value of equipment stores lost, destroyed, &c. (when not chargeable to the public)	Return of stoppages of articles lost, &c.	P 1954
Value of hides and carcasses of horses	Return of amount received for hides and carcasses of horses	O 1639
Value of Engineer barrack damages	<i>Adjusted with District Paymaster (see pp. 443 to 447).</i>	
Value of Commissariat damage to barrack expense stores		
Subscriptions to garrison libraries		

In addition to the ordinary business of a regimental Paymaster, the Paymaster of a regimental district accounts in his pay-list for money issued in bulk to the accountants (virtually acting Paymasters) of the Auxiliary Forces of his regimental district. In the case of a Militia battalion, the accountant is the Quartermaster; in Volunteer battalions, the Adjutant acts in that capacity. Militia expenses are abstracted by the regimental district Paymaster on Army Form N 1495 from the Militia 'company pay-lists,' and this form (sub-vouched by those pay-lists) becomes the voucher to the entries in the Paymaster's account of advances to the Militia. Advances to Volunteer battalions are accounted for by the Adjutant on Army Form N 1494.

Hitherto we have spoken of 'company' accounts as applicable to troops of Cavalry and companies of Infantry only, and we have considered only the accounts of Paymasters of Cavalry and Infantry. The Artillery is peculiarly situated. Its batteries are administratively almost as independent as regiments of Cavalry and battalions of Infantry. The battery is, so to speak, a kind of *compromise* between the

battalion and the company. The Major is at once both the Commanding Officer and the 'Captain' (in direct account with the men). And he is very much thrown on his own resources ; for while he has almost as much to do with the War Office as a Lieutenant-Colonel Commanding a corps of the Line, he has *no* Paymaster, Quartermaster, or Adjutant.

These circumstances necessitate some differences in the manner of keeping accounts. The Artillery Major's pay-list is, in one aspect, the regimental pay-list, which goes in with vouchers ; it is also, in the other aspect, the company's pay-list, accounting for all in detail. The battery pay-list (Army Form N 1464) is sent to the Paymaster of the Artillery financial district monthly.

We do not think that any great advantage can be derived by here explaining the duties of an Artillery 'financial district' or the work of the Artillery Paymaster placed in charge of it.

Regimental Paymasters of Cavalry and Infantry, including those of regimental districts, render their accounts to the War Office, as before said, half-yearly, made up for the periods ending 30th September and 31st March. The pay-lists of detached batteries of Artillery and companies of Engineers go in *monthly*. Those of all other corps are rendered quarterly. In preparing the accounts, two copies of the pay-list are made out. One is kept by the Paymaster (or by the officer commanding the battery of Artillery or company of Engineers) and the other goes in to the War Office, accompanied by a balance-sheet and all the vouchers.

As in the case of the District Paymaster, so in that of the regimental Paymaster, a balance 'cash in hand' may be shown as in his possession at each period of rendering. The balance of public money in the hands of a regimental Paymaster, however, is not to exceed 50*l.* as a general rule, and, should it be more than that sum, a special explanation is required from the Paymaster.

After the accounts are rendered, 'abstracts of examination, decisions and disallowances' are sent to the Paymaster

from the department of the Financial Secretary, as in the case of the District Paymaster (see p. 209).

The duplicate pay-lists, retained by Paymasters in their own offices when they render their accounts to the War Office, are kept by them for two complete financial years; after this period has elapsed, they may be destroyed!

CHAPTER V.

CONCLUSION OF THE FIRST PART.

IN the pages which have gone before, we have striven to lay before the reader, in a summary way, the plan according to which the British Army is administered in times of peace, leaving out of our programme the wider questions of Administration, such as those which turn on the laws regulating the raising and organization of the Army, its education and its discipline.

Even with the restrictions we have adopted, it would be obviously impossible to treat, in a single volume of moderate bulk, the whole subject of Administration in the fullest detail. The mere condensation and explanation of the many books of Regulations would, evidently, fill many volumes ; and these publications themselves stand in much need of elaboration in matters of detail, while, on the other hand, the Latinized general language used in many parts of them might be, with great advantage, exchanged for more plainly worded Saxon directions providing distinctly for all cases of doubt which may, and frequently do, arise under existing regulations.

We have, however, we feel persuaded, said enough to show that the English system is an extremely complicated one, and that the complication arises from what is called *centralization*.

Nothing can be more clear than that centralization is absolutely inevitable in an Army the parts of which are always on the move and ever shifting. No permanent centres of Administration can exist for any one set of men

but the *corps* (which is not broken up when it moves) and the *War Office* which is immutable—all connection with any intermediate authority is but temporary. And the inconvenience, not to say the impossibility, of utilizing, except in a very limited way, such intermediate centres as exist in Districts and other commands has led to the heaping up of every detail which cannot be managed in the corps itself to the War Office as the only authority under which that corps will always be. Nay, more; the corps being always on the move, much which (as we have before said) might otherwise be carried out regimentally cannot be done that way, and so goes up with the rest to the War Office.

Thus, we are asked to trust to 'the War Office' for everything; to lean on it and to believe that it will never fail us. We are to assume that it is everywhere and under all circumstances the best informed authority on all points; that it knows *all*, down to the most minute local circumstances; that it alone can see all and rightly judge of all. It directs all itself. It employs a host of officers and officials at various stations quite as capable (and, indeed, from local knowledge, usually *more* fitted) to do the work themselves. But they are forbidden to do this work; and, were it not that employment is made for them by ordering them to report incessantly and forward piles of correspondence, these gentlemen might often be in the position of standing still to watch the great authority above them doing indifferently what they could do very well. Their work is chiefly that of writing papers which, under a different system, would be unnecessary, to add to the enormous collection, on the most trivial matters, kept at the War Office itself, and there registered and guarded by the labour of other officials, who themselves have no other *raison d'être*.

Officers are asked to place unlimited confidence in the War Office and its departments, and, whatever they may think, they must *act* as if they did so. Too often, however, for the confirmation of this blind trust comes a 'hitch' or a 'break-down,' followed by a committee or a Royal Commission. It is indeed impossible that it should not be so. No

one central office *could* do that which the War Office wishes us to believe it equal to. With a ponderous establishment, it is fully occupied in times of peace : war must inevitably bring about a choke of work. If a War Ministry is to be equal to the strain of war, it should have *little or no* routine work to do in times of peace, and should be engaged in the many and great problems of preparation. The suspension, or partial suspension, of the work of preparation is, no doubt, one of the necessary evils consequent on a state of war ; but it is characteristic of all great undertakings that they can usually be spread over a wider space of time than the operations of routine. An interruption or a choke in the work of routine has *immediate* consequences and is the more dangerous that there is no time in which to think out a remedy.

In the momentous days of the siege of Paris, when, as we must needs suppose, responsibility lay heavy on all the leaders of the German Army, a newspaper correspondent speaks of having seen Field-Marshal Von Moltke, one afternoon, reading a novel. His morning's task was done. One word from him to his immediate subordinates, passed on by them to theirs, and by successive steps to the foot of the ladder, expanded at each stage and distributed among many workers, probably amounted, without overtaxing any of the workers, to many volumes of orders. His own responsibility in that matter would end with this one key-word, and he had leisure to think of other things and to refresh his brain. And why ? Because, in the German Army, the officers at *every stage* are trusted, and responsibility is divided with division of labour. Bear only on a lever with a pound's weight, and the hydraulic press may be safely trusted to develop tons of pressure.

There is something which fills us with an idea of strength in the calm attitude of the German 'Staff-Head,' conscious of the sure working of his machine, and reserving to himself the power of dealing at leisure with any unforeseen emergency. How much does this confident and restful attitude contrast with the anxious position which a centralized system forces upon the senior Staff Officer of a British expedition,

assailed as he must be at all moments by heads of departments who cannot combine their operations without reference on a thousand points to the supreme command !

The British War Office aspires to governing paternally a host of grown-up children scattered all over the world. Now nature itself shows us that paternal authority can only be exercised over a few, and those when under the paternal roof. Even these must be allowed more freedom of action as they grow in size and strength. The most trivial services must be performed for helpless infants, but to do so for youths or men is but to teach them idleness and incapacity. If the father mistrusts the children, they do not return the full measure of respect, will prove indifferent to his anxieties, and some will even take advantage of his weaknesses.

This has been the result in the Army. In every matter, the Army is in leading-strings. Governesses and servants of all kinds minister to our every want in the shape of 'departments.' They cut up our meat for us, they carry us about, and they put on our clothes. We are big, yet we have never learnt how to do these things for ourselves. Still, knowledge of a kind has come upon us, and we can see well enough that, with a little training, we could attend to most of these matters as well as the servants who are themselves but half trusted by our parent ; and more, we should do our own work *well* if we worked for ourselves, and *cheaply* if we had an allowance ; whereas now, if the War Office is indolently served or taken in by its tradesmen, it is very troublesome to open its eyes to the fact, not to say that it is a thankless and a dangerous task. When some great flaw is discovered, plenty of grown-up children may be found to point out this or that shortcoming, or to say that this servant or that has failed in his duty ; but, alas ! it is but too probable that, for some time at least, men who have been bred as children in such matters would find it difficult to take the place of the very servants or the tradesmen they so justly condemn. It is not saying too much to assert that the dread of responsibility in *administrative matters* is extravagantly developed in the British officer and soldier. He would rather encounter

shot and shell than lay himself open to the dreadful consequences of a War Office correspondence. And it is not his fault. While an officer is in throes of agony as to whether he is justified in (for instance) taking on himself to authorize the spending of some few shillings, some man of half his years, in civil life, has been authorized to use his judgment on behalf of his firm in the spending of thousands of pounds, not by any means recklessly, but after a fair recognition that although he, like others, may make a mistake, the firm is justified in trusting him. One man becomes vacillating, the other is full of calm, calculating decision. The latter qualities are just those a soldier should have, and just those our system prevents his having.

And, of all countries in the world, England is that in which local self-government finds most favour and has passed into a principle. In no country can men be found so well fitted to carry it out. It is a most curious fact that the most centralized Army in the world is that of England. The Englishman is as ready and more ready than the foreigner to support the central Government in affairs generally national ; but he feels able, without any loss of patriotism, to manage the affairs of his county or of his parish without troubling the Imperial Government, and he resents interference in his household affairs. Nowhere will you find men more self-reliant, more filled with the sense of responsibility, more fit to be trusted, than here, in England.

If the Home Secretary had the pretension to manage the household affairs of every citizen, to pay his rent, his butcher's bill, his housemaid's wages, on the production of 'vouchers,' what should we think of the economy of such a method? Would it be likely to beget thrifty habits in householders? From such a picture, exaggerated and absurd as it is, we may nevertheless form some idea of the extravagance which attends Army Administration.

The mental and the moral faculties of man are limited and not capable of indefinite expansion. A man reserves his warmest zeal and sympathies for that which is within a tangible distance of him. As well may we expect a realiza-

tion of the socialist's dream of erecting 'humanity' in the place of 'family' in mortal man's affections and loyalty as expect that a man can feel for the War Office and the Army at large what he does feel for his Commanding Officer, his regiment and the personal friends it contains. The *man*, as one of the Army at large, is an *atom* in so huge a concern : he counts for *something* in a smaller circle.

The reason of man may admit the full power of supreme authority ; but if that authority, however great, be so remote as to assume the aspect of a dim abstraction, his reckless frailty needs some nearer, sharper, and more immediate pressure to bestir him if we are to get from him the full alacrity of zealous action which the central authority may justly claim. And be it well kept in mind that this is so because he feels that if, indeed, the power be so near as to press hard and home, it is also near enough to see clearly when he does well and rightly to appreciate his difficulties and his successes.

All are ready to acknowledge that there are matters of weighty import which are War Office concerns. Here individuality is out of the question ; it is in masses that men think on such great questions ; but what is advanced is that these matters will be all the better managed if the War Office disburdens itself of care for petty things ; which, in descending degrees, as they become less, become more and more individual matters. There is room for, and great advantage in, instituting several administrative centres between the War Office and the regiment, each in its degree to dispose of questions of greater or lesser importance.

The paternal portion of War Office government might, with great advantage to all parties concerned, the War Office itself included, be delegated to the Colonel and the Captain. The administrative matters within the private soldier's ken do not go higher than the regiment ; although we are far from saying that a regiment might not, as on the Continent, consist of several battalions, or similar parts ; for it is in a great measure the existence of small administrative units with expensive

independent machinery which gives an excuse for managing every detail at the War Office and by 'departments.'

We say that to decentralize affairs would be fraught with advantage to the War Office—we believe that large sums would be economized by the plan. Apart from the more evidently possible savings which might be effected, much money may be at present *wasted*. The War Office has invented a vast number of checks and vouchers by which it appears to believe that it can control all expenditure. The flank of all these defences may be *turned*. Few men would think it worth their while to be in fault as regards all these formalities when there are so many ways of making large sums of money while observing them.

These manifold checks and vouchers remind one of the bolts and bars which a distrustful man puts upon his doors. He believes all *must* be safe, and wonders at his own ingenuity in devising locks with such wards. He does not care to see that, while his doors are thus secured, his windows are wide open. While five shillings' worth of time will be expended in penning an 'abstract of disallowances' for a few pence to some unlucky Paymaster who has honestly returned himself deficient of that amount, there is no warrant that the War Office will be able to bring to book a contractor doing bad work and furnishing just passable supplies to be paid for as good. Of course, these things cannot be done without keeping certain people in good humour, and comfortable incomes may be realized every year out of the Army estimates. There are thus certain 'working expenses' which fall on these contractors; these may easily be recovered on the *prices* of indifferent articles or work.

But the *vouchers* are all there, the *checks* agree, the *columns*, totaled and cross-totaled, are all quite correct; and the gentleman presiding in Pall Mall over subdivision S. G. 100 (or whatever it may be) must fain be quite satisfied. It may be said that there are local checks in the persons of heads of departments and other officers, who must be failing in their duties if such things go on. These officers do their best, but they are tied down. They may not act on

their own suspicions, and must be very cautious in their dealings with a War Office contractor. Some of their subordinates are good-natured men who would not care to report the contractor.

The present system of large War Office contracts for supplies and stores does not, as at first sight might appear, lead to economy. The undertakings are so extensive that only men in a large way of business can compete, and the result is that there exists, in every District, a small ring of these contractors who understand one another as perfectly as brokers in an auction room.¹ Regimental contracts, if they were made possible, would be somewhat smaller affairs, although still very well worth taking up. If regiments could contract, the effect would be to call into competition a host of less wealthy but respectable traders, and combination under the eyes of the interested regiment would be most difficult.

But the stern fact that, whether the corps of the Army move or not, Administration must perforce be localized, has led us to adopt the system of administering by departments. Even here we have acted in a half-hearted, distrustful manner; the departments of the Army are merely *executive* bodies; their officers have no functions of *audit* or *control*. Every item must be examined at the War Office, and that by gentlemen whom we cannot credit with greater integrity or honour than the administrative heads of departments in Districts, who, tied down as they are, are usually zealous men with much general and local experience.

We formed the Control Department in imitation of the French system. The administrative personnel of the French Army then consisted of two classes of officers: the *officiers d'intendance* and the *officiers d'administration*; we, therefore,

¹ On contracts by lowest tender, Vauchelle says:—'*En théorie, rien de mieux que les adjudications publiques. . . . En fait, le Trésor public paie le plus souvent les frais de la théorie. . . . Ajoutons que les coalitions, dont les sévérités de la loi ne suffisent pas à prévenir et déjouer les manœuvres, viennent le plus souvent tromper l'espoir et fausser les résultats de la concurrence et de la publicité.*'

somewhat slavishly, formed also two classes of officers: the *Controllers* and the *Commissaries*, with various grades in each class.

But there was one great difference between the parent French organization and its English offspring. In France, the *officier d'administration* was a purely *executive* officer, while the *officier d'intendance*, the delegate of the War Ministry (the successor of the *commissaire des guerres*), was solely occupied in checking, controlling, and auditing the administrative affairs of the departments and regiments within his district.

Our Controller, while he had a more pretentious title than the *Intendant*, was but a senior executive officer, and was never allowed to control anything or audit the smallest account. The division of the department with us into two parts was a mere imitation of *form*, and never had any real meaning. So far, the *Intendance* was much superior. Our War Office could never make up its mind to let go its hold on the smallest portion of control or of audit.

The old French administrative system, it is true, was full of faults. It was bred, as was our system, from the necessity of meeting the case of moving corps of troops. Its chief defect was that the *Intendant* exercised functions in a great measure independent of those of his General. While reforming, we might well go further. It seems to us that there is no need of any separation between control and executive in a department, provided the General, surrounded by officers skilled in Administration, can be *himself* constituted the Controller. The War Office might well give up control in ordinary matters and the audit of sub-accounts on these terms, and the General's inspection of corps might be extended to include that of their Administration.

Also, it is to be remarked that even in the worst days of the French *Intendance*, the regiment played (as it still plays) *a far greater part* in Administration than our corps have ever done. If, then, we are so ready to saddle upon the centralization of French Administration the great defects which afterwards beset France in war, what can we say for

our own system, in which the pettiest matters hang on the one centre of the great War Office itself for decision ?

The centralized French system and the centralized English system differed in this. That, to begin with, the French trusted their regiments with the execution of Administration *far* more than we did or do. That, then, for control purposes, the War Ministry sent its delegates about among regiments to control and audit *locally* at their administrative inspections, *trusting* so far these delegates. Our system trusts neither regiments nor delegates, but sits still in one place, bids regiments move about around it and send up everything for inspection on vouched and sub-vouched papers to that place itself.

We speak with pride of our 'regimental system,' and so far as it is allowed to go, it is an excellent thing. But it is hardly trusted to touch the skirts of Administration. We seem scarcely to be aware that foreigners have a regimental system too, and, in very truth, a far more perfect one than ours. With us, regimental Administration is reduced to the item of *accounts*, which, owing to centralization, is alone swelled up to an absurd extent. But our regimental system does not embrace *management*. Yet it is by management, and not by accounts, that officers may secure the welfare of their men and form themselves as administrators. We have no regimental *conseil d'administration*, no *Bekleidungs-Kommission* ; we are required to account for what we get, but we are not allowed to stir in the matter of providing it or economizing it. Regimental officers have no incentive to look about and see how these things are done or *may* be done.

The more Administration is made a regimental concern the better. Once make it the business of regimental officers to attend to these things, and you will see the activity with which they will work for the good of their own corps and for that of the service itself.

As we have said, an Army composed of ever-shifting, ever-moving, small corps must needs have a centralized War Office and be administered by 'departments.' But is it necessary that the British Army *should* be thus composed ?

The War Office assumes the fact as granted, and the general public is told very frequently that decentralized Administration may do in Continental Armies, but that the circumstances of this country differ and make it impossible 'because we have to provide for foreign service as well as for service at home.' That is quite true ; but does it necessarily follow that, having undoubtedly to deal with a double military question, we must meet it by the provision of a single Army ? *Is there not also the solution of keeping up two Armies ?*

Is it that we have a centralized Administration because our Army is necessarily always on the move, or is it that our Army is kept on the move to maintain centralization ?

The question of decentralization, therefore, resolves itself into that concerning the necessity of this moving policy.

It would seem to us that, if we would give up the extraordinary idea which appears to have grown upon us that we must do all our work with a single Army, everything would become easy, and we should gain in *every* way. The 'universal soldier,' the man educated to service in India, to service in every Colony and to service at home, is at all times impossible to form. But, if there be anything in the conceded necessity of short service and the formation of a Reserve, the manufacture of the article becomes doubly impossible.

Short service and long service both have their advocates. For our part, we believe *both* sides are right, and that what we require for *foreign* service is a body of men enlisted as professional soldiers to serve for 21 or any other suitable number of years, and to be discharged with a pension at the end of the term. For home service and European warfare, we are in the same position as any Continental nation ; we need a Reserve, and therefore a short-service Army.

What difficulties do not hamper us in striving to reconcile short service with foreign service !

Divide the two services, and all becomes simple. The foreign-service Army, enlisted for many years, requires yearly fewer recruits, becomes acclimatized, and has fewer green young men in its ranks ; it is never relieved home, though it moves about abroad. The question of home and

foreign reliefs is closed for ever. Recruits must go out, and time-expired men come home ; that is all.

The home-service portion is formed in large regiments localized in the true sense of the word, capable of managing their own Administration. Short service is the rule here and the regiment can itself *organize its own Reserve men*, who will be residing around it in its own district. Obviously, the present want of organization of the Reserve is a very weak point. With his own regiment living close to the Reserve man, this difficulty is got over at once. We need not here recapitulate all the administrative advantages which the localization of regiments bestows upon us ; but we may say that the mere direct saving of large, very large, sums in the matter of transport of troops would alone be one well worthy of the consideration of the public.

We have been told that the present policy is to knit together in feeling, as far as possible, the civilian and the soldier, to promote the nationalization of the Army. On the other hand, there are those who tell us that it is a bad thing for a corps to take root in a place and form ties there. How long 'halt we between two opinions' ? If short service, a Reserve, and nationalization be our programme, localization will best help it on, and senseless and expensive movements will become a thing of the past. If it be bad to let the troops sympathize with the civil population around them, then let us talk no more of short service ; let us honestly have a long-service body of mercenaries, monastically weaned from the outer world and its contaminating influences.

We are well aware that a long string of objections have been brought forward against the measure we advocate. A book might be written on this subject alone. It concerns other and weighty questions besides that of Administration. But we may here allude to at least one or two of these objections.

We are told that with our voluntary system of recruiting, men enlist for the sake of travel and change, and few would enlist in an Army which never left home. That is true of the men we get now ; few of them would care for it. But

they would *all* offer themselves for service in the foreign-service Army, and, if long terms of service were the rule in that branch, we should want *fewer* recruits yearly just when *a larger number* offered ; we could therefore *pick* our men, and the foreign battalions would be the gainers. But what about the European Army ? It is quite certain (the Militia is one proof of the fact) that there are thousands of men in England with strong military tastes who would enlist, who seek but a chance of doing so, but who, not belonging to the adventurous class with few home ties and small prospects in settled life, cannot afford to gratify their wish for soldiering. There is such a class undoubtedly ; a class that would willingly do a short, but sufficiently long, term of soldiering at home, not far from their own friends ; who would willingly go abroad *for a campaign or a fight*, but who cannot make up their minds to years of peace-time drudgery abroad, to virtually breaking all home ties, and to the sacrifice of all prospects of future success in civil life. This is the very class which we should wish to see forming the European Army of England, and certainly the only stuff which ought to find its way into the Reserve. Given an Army which goes abroad only for war, this class will join it ; you will tap a new and hitherto unbroached mine of recruits, you will provide an outlet for the aspirations of these men. *This* is where a home-service short-service army will find its recruits.

Those who say that a home-service Army would offer no attractions to recruits, are thinking only of the class of men which we get now—the waifs and strays of civil life. We do not underrate them ; it is most fortunate that we *have* this adventurous and enterprising class, and we can find room for the best of them in the service which will please them best. We only advance that we have hitherto made no bid for men of any *other* class.

For, what other men will the conditions of our service suit as they now stand ? We virtually tell a man that unless he is ready to give up all home ties for 7 years or more, to throw up *all* chance of settling in civil life, to go *anywhere*

in the largest empire in the universe, to toil in peace-time in climates hot and climates cold, we will have none of him. He must swallow the whole dose, or he will not do for us. We insist upon the universal soldier. We think that this is being very dainty. The class is limited which these conditions will satisfy and is restricted to the aforesaid waifs and strays.

On the other hand, we expect to make a good Reserve out of these men. Apart from the fact that service abroad is not the best training for a Reserve to a European Army, we take a man who has confessedly *at starting* but a poor chance of success in civil life, we trundle him half over the world for 7 years, destroy whatever little hope might possibly remain for him in his trade (if he ever had any), keep him carefully apart from 'taking root' amongst civilians, and then, his term ended, we turn him into a Reserve man and express our surprise that he cannot settle down and take up the thread of his civil life! This man (and we are ready to acknowledge his value) will be best utilized as a professional soldier. Soldiering of a professional kind is the one use he is fitted for, and, perhaps, the one thing which will save many men of his class from sinking. England has a use for soldiers of his kind. Twenty-one years of travel and adventure, with a respectable pension at the end, is just what will suit him best, especially if we throw in chances of settlement in India or the Colonies.

The prejudice against the red coat which is so deeply rooted among the people is clearly traceable to the nomadic and unsettled life its wearer leads. The class from which we should *like* to draw recruits holds vagrancy in horror, and, in its eyes, it is a dire disgrace. In its estimation, the soldier is akin to the gipsy or the travelling showman; and, without caring to inquire very closely into facts, it is taken for granted that he is a disreputable idler. We are very far from wishing to imply that he is anything of the kind; as a rule, however, he is, at the outset, more or less of a rolling stone; a man with but poor chances in steady civil employment and always owning a spirit more or less adventurous and enterprising.

But we give colour to the prejudice against him and, probably, we even breed a taste for vagrancy in certain subjects.

If a regiment lived *permanently* in some county town (leaving it only for war or for some concentration of troops for training purposes) the men would become the *neighbours* of the people, and the regiment a local institution. In a few years, the inhabitants would know the men, the few enlisted in the neighbourhood would become many; and when it was found that soldiering meant passing a few years in a school of order and discipline in the midst of the soldier's friends and not at the other end of the world or of the Kingdom, little dread of it would remain. -The young man who had chances in civil life would not return to his parish, when his soldiering was done, to find himself, as he does too often now, a stranger in the land. He would never lose sight of his friends and of his possible employers. A respectable Reserve would grow up all around the corps¹ in which it had served and to which it would still belong. Every Reserve man would have his place kept for him in his company, and the Reserve would be an *organized force*, and not an unorganized mass. Above all, the soldier would be, as in Germany and France, a man honoured by his fellows, rather than under the ban of society. The appearance of a red coat in a cottage would no longer be held as compromising the respectability of its denizens.

But to this end, we must have *localization* of regiments. Not mere localization of meagre depots, which are looked upon as establishments for gathering together the wandering and unsettled youths of the district preparatory to shipping them off afar and abroad.

Therefore, we think that to meet our double military requirements with a double Army, while it allows, for the home portion, short service and localization with all its administrative advantages and enormous economy, so far from

¹ That such a Reserve does not now grow up around the *depot*, is nothing to the point. The sympathies of the men are with the *regiment*; the depot has little place in their affections. Besides, we are speaking of men of a class that *will* settle, and not of men trained to wander.

checking recruiting, would open new fields to it. For, *every* class of possible recruit would find the kind of service that he preferred. If a man who employs two servants, say a footman and a gardener, insists on engaging only men who can be interchangeable, on having two men who will do, in turn, month about, the duties of the footman and those of the gardener, and will have nothing to say to any who will not work both indoors and out, his choice will necessarily be small indeed ; for there is but a small class of men whom such conditions will suit. But let him advertise for a *permanent* footman and a *permanent* gardener, and he may choose among scores of the best ; and, what is more, both house and garden will be in a better condition, because each man will settle down to his permanent work.

That there should be no movements of troops at home, is not what we suggest. We should like to see periodical concentrations for *purely training purposes* ; each corps returning to its permanent barracks (the home of the regiment) at the end of the operation. Then, indeed, these movements might teach the soldier much. The regiment would leave all its *impedimenta* at home and would travel equipped as for the field ; marches, railway journeys, even journeys by sea (with embarkations and disembarkations) might all be practised under conditions as nearly resembling those applying in war-time to such movements as it is possible to expect. What we should no longer see would be the utterly useless and expensive processions of men, women, and children, with furniture and tons of luggage, all over the country. A senseless custom, a wanton waste of money, teaching nothing, a source of intense discomfort, doing, in many ways, much harm, these military caravans remind one of nothing so much as of Hengler's Circus or Wombwell's Menagerie on the tramp from town to town !

That the present cumbrous movements of corps or changes of garrison teach no military lessons to the troops is not worth the pains of establishing. That they are decided impediments to *real* mobility is an incontrovertible fact.

A regiment which has not a resting-place for the sole of its foot helplessly looks to 'the War Office' to make all kinds of unforeseen arrangements, on the spur of the moment, when it is ordered on service. The localized corps can, without any misgiving, leave *all*, women, children, sick, stores, records, and every drag upon mobility, at the regiment's permanent home; and start off, at a moment's notice, in marching order. Provision for all these matters need not be made; it is made already; and, each thing in its place may trustfully be left in the hands of the depot, to be found again in the same place on the regiment's return.

Who, we would ask, is the man who can travel the lighter: he who lives a wandering life, dragging all the conveniences of peace with him from hotel to hotel; or he who has a *home*, and who, on receipt of a telegram, need only pack a portmanteau and catch the train, without any mistrust but that all will go well at home while he is away? Which of these two will at a critical moment have the fewer cares, and be first ready?

Again, it has been objected that troops kept permanently abroad *deteriorate in discipline*. We doubt, indeed, if much of this fancied deterioration is not the offspring of public opinion, formed in this country alone; and of the prevalent idea that the soldier of the Aldershot type is the only one fit for *all* purposes. The short-sighted public does not see the green Aldershot soldier struggling to acclimatize himself abroad and striving to earn some of the very qualities called 'deterioration.' What the public does see, is generally the skeleton of, it may be, some regiment just returned from India, where, perhaps, it had become an excellent corps for service in those parts; and it sees this corps, after being pulled to pieces prior to embarkation, set down in, to it, no doubt, an utterly strange and uncongenial atmosphere. The public did not see that corps *in India*. When it has been quite squared at Aldershot and at home generally, it will be sent abroad once more to be turned round in the lathe of foreign service; while the regiment which has, after much effort, been rounded will, at great expense, be brought home again

to have the roundness rubbed out of it. And so the round men are always in the square holes, and the square men in the round ones.

Moreover, when we think of many corps which once existed, such as the Canadian Rifles, the Cape Mounted Rifles, the Bengal Horse Artillery, the St. Helena Battalion of Veterans, it must be admitted that, even if at certain critical periods, indiscipline has shown itself in some local corps, it has not been the normal state in them ; and it is a question very much open to debate if such a sweeping charge could be brought home.

In any case, if deterioration there be, all that can be said is that where *any* discipline is possible, the *best* of discipline may be maintained ; and the complaint that we cannot deal with it is childish and weak. If there be indiscipline, *see to it*. Surely we are not so utterly powerless over our own troops that the only instrument that we can think of is the ponderous expedient of keeping the whole Army in perpetual motion ?

Another matter to be pointed out is, that the localization of corps at home, if it does not altogether stop *desertion*, will at least make it a much more difficult and a dangerous undertaking.

And then we have the present organization to consider. It is based on the supposition that we always require one half of our Army at home, while the other half is abroad. The inner organization of corps of troops is made double, and each corps consists of two *equal* portions, under the idea that one half of each corps will be at home while the other half is abroad, the two parts relieving one another. Already, we have had examples of how impossible to work such a paper scheme must be. But the extraordinary feature of the system is, that it seems to be supposed that foreign and home requirements will always, and *must* always, be *equally* balanced. In theory, then, an increase of one battalion abroad should entail that of one at home, and *vice versa*, whatever the real requirements might be.

Once divide the two services, and this difficulty disappears. It seems, at first sight, advisable that the traditions of regi-

ments should be upheld at home and abroad, and therefore, so long as the rank and file of the portion at home are quite a distinct body from those of the portion permanently serving abroad, we think there is an advantage in maintaining a *nominal* connection between certain bodies abroad and others at home. Moreover, the officers and non-commissioned officers are confessedly professional soldiers : they will profit by experience abroad and should be interchangeable.

But once the services are divided, one portion will no longer have to relieve the other, and therefore the two portions need by no means necessarily be equal. And so, a regiment of Infantry might be composed of three home-service and two foreign-service battalions, or *vice versâ*, as our home or foreign service proportions required. As far as the rank and file were concerned, the two portions would be completely separate organizations. Service at home and service abroad are distinctly different in nature, and with our single army formed of soldiers of the interchangeable pattern, we are striving very hard to drive one carriage with a pony and a sixteen-hand horse in double harness. It will not run smooth. But, if we harness each animal to a separate trap, both may get along quite easily.

When we thus urge the separation of home service and foreign service, pressing, in the case of the former, the claims of short service (perhaps even shorter in due time than we have made it now) with the *organization* of the Reserve, and, on the other hand, the advantages of long service (much longer than that now so called) with acclimatization and pension for the latter, it is not to be supposed that we use these terms 'home service' and 'foreign service' in any other sense than service *during peace* respectively at home and abroad. Obviously, when war breaks out or when some expedition is needful, *all* troops must be ready to go *anywhere*. It may be objected that to send troops wholly European-bred campaigning in the Colonies or in India would be to send ignorant and green troops there. It may be asked in return, 'what do we send thither now?' Nay, we think that, even in this respect, there will be *some* gain. Take the recent Zulu expedition. Previous to its occurrence, some four or five battalions formed the normal

garrison of South Africa. They were there under the usual conditions of foreign service as now understood ; some had been there longer than others, none very long, and none contemplating South Africa as a country in which they would spend very many years. This garrison was reinforced to a strength of some fifteen battalions. The new-comers were, of course, perfectly green and fresh to the country. While we are quite ready to admit that, under the system we advocate, the reinforcement would have been just as ignorant of the country and of the local conditions of soldiering in those parts, we say that if the permanent garrison, the nucleus of the force, had consisted of troops thoroughly trained in South African warfare, of troops who thoroughly knew the country and had accepted it as that in which they were to pass many years, this garrison would have leavened the lump considerably for the good ; and the *average* strength and value of the whole *mass* would have been *greater*, and not *less*, than it actually was.

But, after all, it is all but impossible that the present state of things can last. Surely it is self-evident that the manufacture of the universally experienced and interchangeable soldier must be recognized as a fallacy. A soldier is enlisted for seven years, which may, under certain circumstances, be stretched to eight years (for the mass of men). Under the present conditions of foreign reliefs, how many stations at home and abroad can a soldier have visited before his time is up ? Might he not as well study soldiering thoroughly in one station, as be transplanted some three or four times to stations succeeding one another by the lottery of chance ? And when we are told, as we have been recently, that the tour of foreign service is to last *sixteen years*, surely it will at last dawn on all that we might as well make the term *perpetuity*, so far as the interests of the individual men are concerned. If the round is to be spun out so long, a longer stay at each foreign station is the inevitable consequence. No soldier can expect to see more than one or two stations abroad ; certainly no soldier will go the round, or half the round, of the British Empire. This, indeed, *will* hurt recruiting ; for we frankly

acknowledge that the popularity of *foreign* service rests, with the particular class who engage in it, on change and adventure, on 'seeing the world.' We might meet the case, without damage to the home service, by making foreign service a twenty-one year business, with no particular necessity for either long or short stages at each station, since the corps would never come home.

There would be no reluctance to enlist in such a force. The present Indian Staff Corps officers serve under similar conditions, and never soldier at home. Of old, the East India Company outbid the King's Army in the recruiting field. His pension earned, the individual time-expired man would be free to return to England or to remain abroad.

Thus, having looked at the question (briefly and incompletely it is true) from the standpoint of those who might put forward the plea that, outside Administration, there are strong reasons which, applied to this matter, must overrule administrative considerations, we can find *no* ground for admitting this to be the case, or for the defence of the present system. And when we think of what is wrapped up in the term 'administrative efficiency,' and how much more might be brought forward which has been left unspoken here, we urge that there is *good cause* for reflection.

With the localization of the force set apart for home service, a load of difficulties is lifted from our shoulders. Not merely could the now existing corps of troops, if once settled down permanently in one place, take upon themselves a large part of that which is now done by departments and the War Office, but the organization would no longer be hampered by the necessity of keeping down these corps to a size suitable for working foreign reliefs and we should be free to form the larger permanent units which, on the Continent, so much assist in Administration. We might have real Infantry regiments of several battalions, we might form real *Artillery* regiments; units which, by their size, would allow of a far more perfect and economical mechanism within themselves than our present scattered battalions and batteries; and which, while large enough for this purpose, would not be too

unwieldy to be held together in one mass and worked under one command, or so loosely cemented as to lose the 'family' character.

And more than this ; we might then form still greater combinations. Not only might we organize in peace-time divisions and army-corps composed of the same troops which, war outbreaking, would take the field together ; but these larger bodies, considered administratively, could take up that which was intermediate in importance between regimental and (legitimate) War Office questions. Thus, at every stage in his service, no matter how low or high his rank, every man would be accustomed to deal responsibly with the matters affecting the welfare of those under him. Not only, looking round him, would every man see something to interest him, but, looking above him, he would see something there, nearer than the distant War Office, to claim his zeal and stimulate his ambition. As it is now, few can look across or hope to bridge the great gulf between the regiment and the War Office.

What is needed is a system under which officers may grow in knowledge and self-reliance instead of one so witheringly chilly as to nip their zeal and narrow their views.

And we may be allowed to believe that with regimental officers thus educated in regimental Administration, we could always find a certain stock fitted to carry out divisional administrative duties ; and, from those tested in the latter duties, certain ones would be found fitted for higher things. *All* must know the *outlines* of the art, and the Army must be in a poor plight indeed which, with such materials, could not supply the necessary administrative officers for field service when a campaign was imminent. And while, in an expedition, we should have well-trained administrative officers, it may be added that their task would be far lighter than that of the officers who now act in that capacity ; for these are now the sole depositaries of the knowledge of a system needlessly complicated ; whereas, under the organization we contemplate, the administrative officer would have the less to do that all would know Administration. At present, few are

even able to criticize the inner workings of administrative departments ; for few are the initiated, and many are the details to be learnt. Under the system we contemplate, a *simple* system, all must know the rudiments, and those who aspire to higher knowledge and employment will have to deal with criticism from below as well as from above.

We contend that it is a dangerous thing to create monopolies of certain kinds of military knowledge, by trusting the practice of such knowledge to specialists. Changes of late years have shown that every battalion in the Army contains officers fit, with but a short training, to carry out the duties now devolving on the Commissariat, Ordnance Store, and Pay Departments. With large regiments, there would be no need to transplant these officers into departments. Each regiment of, say, three battalions could find a couple of combatant officers to act as Paymasters in its one pay office as readily as a battalion now finds one to serve as Adjutant. It is no slur on the present departmental officers to say that we consider the knowledge which they alone now possess should be imparted to officers who may rise to important commands.

Medical and Veterinary officers must, of course, remain specialists—they exercise professions within the Army which are specialities also in the outer world. But, even as regards these officers, we have already said (see p. 217) that the objections to posting them permanently to corps of troops vanish if regiments are large and localized.

Such administrative officers as would be needed by the bodies larger than regiments might be appointed in much the same manner as are now officers of the General Staff from among the qualified combatant officers of regiments, and closed departments might become things of the past. We might fairly require a special training from officers thus selected for the higher administrative appointments, and this might be given at the Staff College.¹ Officers would no

¹ Which might be more properly called the 'High War School.' In Prussia and France, the corresponding institution, after existing for a time as a simple training school for the Staff, took this name when its sphere was extended.

longer be reluctant to take up these appointments if in so doing they were no longer committing themselves altogether to an administrative career ; and we cannot see why a few years spent in administrative duties should be more damaging to an officer's fitness for command than the same period passed in many existing Staff appointments, the holding of which does not at present debar the officer from rising to combatant commands.

The announcement that a good officer has resigned his combatant commission must be as painful to him as it is saddening to others. It is the death knell to legitimate ambition of the best kind : he is told thereby that, wherever the Field-Marshal's baton may be lurking, it will not be found in *his* baggage. He can hardly take to his new duties in a very elastic spirit. As a substitute for hopes now flown for ever, his mind must, almost necessarily, betake itself to magnifying the importance of the special duties to which he finds himself relegated ; and thus closed departments have a tendency to self-assertion and to indifference towards one another, whereas the good of the Army can only be secured by a thoroughly harmonious working of all its parts.

In short, it would seem that the welfare of the English Army lies in *decentralization* of Administration.

To obtain decentralization, to confer upon regiments and bodies intermediate between them and the War Office a certain and a large meed of independent action, these bodies must, in peace-time, be *localized* ; for Administration must in any case be so.

In order to localize the European portion of our forces, the routine of *foreign service* must be given up. We believe, and have striven to show (though by no means so fully as we might have done), that the separation between home service and foreign service is (apart from administrative reasons) not merely feasible, but *advisable*, and that it will do good to *both* branches.

Foreign service and internal changes of garrisons once abolished for the home-service Army, we are free to form *large regiments*, economically carrying on their own adminis-

trative affairs, and larger permanent combinations of troops, each forming a centre of Administration between the regiments and the War Office.

In this programme, we are firmly convinced, is wrapped a true and sound military policy ; a policy worthy of the nation. Before it, all the changes we have seen of late years sink into the merest trivialities.

These are great matters. They lead to simplicity, efficiency, and economy. We are heedless of the objections they must necessarily beget ; the objections of narrow routine and self-interest. Difficulties of a really serious kind there are none ; knotty points of detail will, of course, arise and must be dealt with : and such difficulties *can* always be met and overcome when we are in earnest. Enough for us that we see in this the straight course, and that we believe that the Minister who carries out the leading features of this policy will one day be recognized as the Scharnhorst of England.



